



# Journal of the House

State of Indiana

121st General Assembly

First Regular Session

Thirty-eighth Day

Thursday Morning

March 28, 2019

The invocation was offered by Father Ted of the Diocese of Lafayette, a guest of Representative Karickhoff.

The House convened at 1:0:00 a.m. with Speaker Brian C. Bosma in the Chair.

The Pledge of Allegiance to the Flag was led by Representative Macer.

The Speaker ordered the roll of the House to be called:

Abbott	Huston
Austin	Jackson
Aylesworth	Jordan
Bacon	Judy
Baird	Karickhoff
Barrett	Kirchhofer <input type="checkbox"/>
Bartels	Klinker
Bartlett	Lauer
Bauer	Lehe
Beck	Lehman
Behning	Leonard
Borders	Lindauer
Boy	Lucas
T. Brown	Lyness
Burton	Macer
Campbell <input type="checkbox"/>	Mahan
Candelaria Reardon	Manning
Carbaugh	May
Cherry	Mayfield
Chyung	McNamara
Clere	Miller <input type="checkbox"/>
Cook	Moed
Davisson	Morris
Deal	Morrison <input type="checkbox"/>
DeLaney	Moseley
DeVon <input type="checkbox"/>	Negele
Dvorak	Nisly
Eberhart	Pfaff
Ellington	Pierce
Engleman <input type="checkbox"/>	Porter
Errington	Prescott
Fleming	Pressel
Forestal	Pryor
Frizzell	Saunders
Frye	Schaibley
GiaQuinta	Shackleford
Goodin	Smaltz
Goodrich	V. Smith <input type="checkbox"/>
Gutwein	Soliday
Hamilton	Speedy
Harris	Steuerwald
Hatcher	Stutzman
Hatfield	Sullivan
Heaton	Summers <input type="checkbox"/>
Heine	Thompson
Hostettler	Torr <input type="checkbox"/>

VanNatter  
Wesco  
Wolkins  
Wright

J. Young  
Zent ☐  
Ziemke  
Mr. Speaker

Roll Call 360: 90 present; 10 excused. The Speaker announced a quorum in attendance. [NOTE: ☐ indicates those who were excused.]

## HOUSE MOTION

Mr. Speaker: I move that when we do adjourn, we adjourn until Monday, April 1, 2019, at 1:30 p.m.

LEHMAN

The motion was adopted by a constitutional majority.

## REPORTS FROM COMMITTEES

### COMMITTEE REPORT

Mr. Speaker: Your Committee on Government and Regulatory Reform, to which was referred Senate Bill 94, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Delete the title and insert the following:

A BILL FOR AN ACT concerning local government.

Delete everything after the enacting clause and insert the following:

SECTION 1. [EFFECTIVE JULY 1, 2019] (a) As used in this SECTION, "legislative council" refers to the legislative council established by IC 2-5-1.1-1.

(b) The legislative council is urged to assign to the appropriate interim study committee during the 2019 legislative interim the topic of municipal annexation under IC 36-4-3, including the following issues:

(1) Examining the value of receiving additional municipal services (compared to existing service levels) relative to the additional tax burden.

(2) Studying issues regarding sewer waivers of remonstrance, including an examination of the following:

(A) A history and an examination of the purpose underlying waivers against remonstrance.

(B) The effects of voiding a remonstrance waiver.

(C) Whether the existence of a remonstrance waiver should be a required disclosure on a real estate sales disclosure form.

(D) Best practices for municipal extension of services to unincorporated areas, if waivers are phased out or eliminated.

(3) Whether a streamlined process is needed to bring properties that receive multiple municipal services into the municipal boundaries.

(4) An examination of annexation contiguity requirements and their interaction with IC 36-4-3-4.1.

(5) Any other issue assigned by the legislative council.

(c) If the topic described in subsection (b) is assigned to an interim study committee, the interim study committee shall issue a final report to the legislative council containing

**the interim study committee's findings and recommendations, including any recommended legislation, in an electronic format under IC 5-14-6 not later than November 1, 2019.**

**(d) This SECTION expires December 31, 2019.**

(Reference is to SB 94 as reprinted February 1, 2019.)  
and when so amended that said bill do pass.

Committee Vote: yeas 10, nays 0.

MAHAN, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Engrossed Senate Bill 119, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to ESB 119 as printed March 26, 2019 First Regular Session of the 121st General Assembly)

Committee Vote: Yeas 16, Nays 7.

HUSTON, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Courts and Criminal Code, to which was referred Senate Bill 186, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 6, line 4, delete "(b)," and insert "(b)".

Page 6, line 5, delete "injury" and insert "injury,".

(Reference is to SB 186 as printed February 19, 2019.)  
and when so amended that said bill do pass.

Committee Vote: yeas 10, nays 1.

MCNAMARA, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Government and Regulatory Reform, to which was referred Senate Bill 221, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, delete lines 1 through 17.

Page 2, delete lines 1 through 11.

Renumber all SECTIONS consecutively.

(Reference is to SB 221 as reprinted February 26, 2019.)  
and when so amended that said bill do pass.

Committee Vote: yeas 10, nays 0.

MAHAN, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Courts and Criminal Code, to which was referred Senate Bill 238, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to SB 238 as reprinted January 30, 2019.)

Committee Vote: Yeas 11, Nays 0.

MCNAMARA, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Courts and Criminal Code, to which was referred Senate Bill 243, has had the same under consideration and begs leave to report the same back to the

House with the recommendation that said bill be amended as follows:

Delete everything after the enacting clause and insert the following:

SECTION 1. IC 35-31.5-2-100, AS ADDED BY P.L.114-2012, SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 100. **(a) "Distribute", for purposes of IC 35-45-4-8, has the meaning set forth in IC 35-45-4-8.**

**(a) (b) "Distribute", for purposes of IC 35-46-1-10, has the meaning set forth in IC 35-46-1-10(e).**

**(b) (c) "Distribute", for purposes of IC 35-46-1-10.2, has the meaning set forth in IC 35-46-1-10.2(e).**

**(c) (d) "Distribute", for purposes of IC 35-47.5, has the meaning set forth in IC 35-47.5-2-6.**

**(d) (e) "Distribute", for purposes of IC 35-48, has the meaning set forth in IC 35-48-1-14.**

**(e) (f) "Distribute", for purposes of IC 35-49, has the meaning set forth in IC 35-49-1-2.**

SECTION 2. IC 35-31.5-2-176.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 176.2. "Intimate image", for purposes of IC 35-45-4-8, has the meaning set forth in IC 35-45-4-8.**

SECTION 3. IC 35-45-4-8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 8. (a) This section does not apply to a photograph, digital image, or video that is distributed:**

- (1) to report a possible criminal act;**
- (2) in connection with a criminal investigation; or**
- (3) under a court order.**

**(b) As used in this section, "distribute" means to transfer to another person in, or by means of, any medium, forum, telecommunications device or network, or Internet web site, including posting an image on an Internet web site or application.**

**(c) As used in this section, "intimate image" means a photograph, digital image, or video:**

**(1) that depicts:**

- (A) sexual intercourse;**
- (B) other sexual conduct (as defined in IC 35-31.5-2-221.5); or**
- (C) exhibition of the uncovered buttocks, genitals, or female breast;**

**of a person; and**

**(2) that was created with the consent of the person depicted in the image.**

**(d) A person who:**

**(1) knows that a person depicted in an intimate image does not consent to the distribution of the intimate image; and**

**(2) knowingly or intentionally distributes the intimate image with the intent to:**

- (A) annoy;**
- (B) harm;**
- (C) harass;**
- (D) intimidate;**
- (E) threaten; or**
- (F) coerce;**

**the other person;**

**commits distribution of an intimate image, a Class A misdemeanor. However, the offense is a Level 6 felony if the person has a prior unrelated conviction under this section.**

(Reference is to SB 243 as printed February 22, 2019.)  
and when so amended that said bill do pass.

Committee Vote: yeas 11, nays 0.

MCNAMARA, Chair

Report adopted.

## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Engrossed Senate Bill 278, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to ESB 278 as printed March 22, 2019.)

Committee Vote: Yeas 23, Nays 0.

HUSTON, Chair

Report adopted.

## COMMITTEE REPORT

Mr. Speaker: Your Committee on Courts and Criminal Code, to which was referred Senate Bill 474, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to SB 474 as printed February 1, 2019.)

Committee Vote: Yeas 11, Nays 0.

MCNAMARA, Chair

Report adopted.

## COMMITTEE REPORT

Mr. Speaker: Your Committee on Veterans Affairs and Public Safety, to which was referred Senate Bill 491, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 10-17-13.5-4, AS AMENDED BY P.L.155-2018, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) The department may make grants to qualified entities to be used for the purpose of providing services to veterans, including the following:

(1) Programs focused on eliminating homelessness, preventing near term homelessness, and providing safe and secure living conditions.

(2) Assisting veterans in moving from public housing assistance programs to:

(A) home ownership; or

(B) stable, long term rental status.

A grant under this chapter for the purpose specified in clause (B) may include up to nine (9) months of rental assistance.

(3) Assisting veterans in finding and using available federal and state resources.

(4) Providing therapeutic services.

(5) Providing job training and job search assistance.

(b) The department may make grants to the provider chosen by the state department of health under section 6 of this chapter to be used for the purpose of providing assistance to the provider to provide diagnostic testing and hyperbaric oxygen treatment to veterans receiving treatment under the pilot program established under section 6 of this chapter. However, a grant under this chapter may not be awarded for the purposes specified in this subsection unless the state department of health has adopted the rules required by section ~~6(g)~~ 6(f) of this chapter. In addition, a grant may not be awarded for the purposes specified in this subsection after the expiration of the pilot program established under section 6 of this chapter."

Page 2, strike lines 2 through 4.

Page 2, line 5, strike "(f)" and insert "(e)".

Page 2, line 9, strike "(g)" and insert "(f)".

Page 3, line 27, strike "(h)" and insert "(g)".

Page 3, line 32, strike "(i)" and insert "(h)".

Page 3, line 37, strike "(j)" and insert "(i)".

Page 4, line 7, strike "(k)" and insert "(j)".

Renumber all SECTIONS consecutively.

(Reference is to SB 491 as printed February 19, 2019.)

and when so amended that said bill do pass.

Committee Vote: yeas 11, nays 0.

Frye R, Chair

Report adopted.

## COMMITTEE REPORT

Mr. Speaker: Your Committee on Courts and Criminal Code, to which was referred Senate Bill 631, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 20, line 20, beginning with "Thiafentanil" begin a new line block indented.

Page 22, line 6, delete "Pregabalin" and insert "(d) Pregabalin".

Page 22, line 7, strike "(d)" and insert "(e)".

Page 22, line 8, strike "(e)" and insert "(f)".

Page 22, line 10, delete "(f)" and insert "(g)".

(Reference is to SB 631 as printed February 8, 2019.)

and when so amended that said bill do pass.

Committee Vote: yeas 11, nays 0.

MCNAMARA, Chair

Report adopted.

## RESOLUTIONS ON FIRST READING

## House Concurrent Resolution 28

Representative Judy introduced House Concurrent Resolution 28:

A CONCURRENT RESOLUTION recognizing and congratulating Whitko High School artists.

*Whereas, Art students from Whitko High School in South Whitley, Indiana, have received 40 state, 43 national, and 202 international awards to date for their participation in various art exhibitions locally and around the world;*

*Whereas, The World School Children's Art Exhibition is held to promote mutual understanding and friendship among the younger generations of the world through the exchange of children's artwork;*

*Whereas, The exhibition is organized by the Association for Education through Art, the Republic of China, and the Association of Formative Art Education for the Republic of China;*

*Whereas, The exhibition is open to school children ages 6 through 15 and the students from Whitko High School participated in the 49th World School Children's Art Exhibition in the Republic of China, Taipei;*

*Whereas, The 49th World School Children's Art Exhibition included student artwork from 41 countries;*

*Whereas, Whitko High School art students were honored with nine selected certificates and two bronze medals;*

*Whereas, Recognized participants had their artwork displayed in Taipei and were featured in an art booklet sent throughout the world to participating countries;*

*Whereas, Whitko High School art students represented their school, community, and the United States of America;*

*Whereas, Whitko High School won 11 of the total 32 awards received by U.S. contributors;*

*Whereas, Whitko High School art teacher Mr. Daniel Malicki is proud of his students' dedication and pursuit of excellence; and*

*Whereas, The following 11 Whitko High School art students received international recognition for their artwork: Ryce Noragon received a bronze medal for "Perched"; Chase Pulley received a bronze medal for "The Wonderer"; Erin Starkweather received a selected certificate for "Chillin' Like a Villin"; Bryce Tucker received a selected certificate for "Canyon Colors"; Patricia (Gracie) French received a selected certificate for "Self Expression"; Kayce Sims received a selected certificate for "Autumn Meows"; Alison Weeks received a selected certificate for "Independence Day"; Brett Sickafoose received a selected certificate for "Soar"; Summer West received a selected certificate for "Scarlet Sass"; Mayci Schlichter received a selected certificate for "Orpheum"; and Josephine McClure received a selected certificate for "Ponder": Therefore,*

*Be it resolved by the House of Representatives of the General Assembly of the State of Indiana, the Senate concurring:*

SECTION 1. That the Indiana General Assembly recognizes and congratulates the artists of Whitko High School for their achievements during the 49th World School Children's Art Exhibition.

SECTION 2. That the Principal Clerk of the House of Representatives shall transmit copies of this resolution to Whitko High School art teacher Mr. Daniel Malicki.

The resolution was read a first time and adopted by voice vote. The Clerk was directed to inform the Senate of the passage of the resolution. Senate sponsor: Senator Zay.

#### House Resolution 45

Representative Chyung introduced House Resolution 45:

A HOUSE RESOLUTION congratulating the Lake Central Dance Team.

*Whereas, The Lake Central Centralettes Dance Team won the 2019 Indiana High School Dance Team Association state championship in their division;*

*Whereas, The Centralettes competed in Orlando, Florida, during the National Dance Association National Championships for 2019 and placed in the top five;*

*Whereas, The Centralettes have won 11 national championships since 1998 and remain undefeated in the IHSDTA state championship since 1995;*

*Whereas, Kevin Mathis is a veteran dance coach who has led the Centralettes to more than 50 state and national championships since 1989;*

*Whereas, Members of the 2018-2019 Centralettes are: Jessica Almaraz, Anna Amanatidis, Madison Gelatka, Carly Gibson, Gabriella Grahovac, Hala Haddad, Chloe Hardesty, Isabella Holdren, Sofia Jasnica, Lilah Lopez, Meghan Martewicz, Claire Nowacki, Maya Pasyk, Courtney Pereira, Gianna Poulos, Grace Penna, Jade Prescaro, Miranda Prowse, Jessica Rech, Lily Rogers, Emma Schallmo, Alaina Seren, Jamie Szczecina, Jocelyn Vanek, and Melissa Vanek; and*

*Whereas, The Centralettes continue a tradition of excellence, and their long history of state championship and national wins results from the hard work, talent, skill, and commitment given by each member for the team: Therefore,*

*Be it resolved by the House of Representatives of the General Assembly of the State of Indiana:*

SECTION 1. That the Indiana House of Representatives congratulates the Lake Central Centralettes Dance Team on their state championship title and continued legacy of excellence.

SECTION 2. That the Principal Clerk of the House of Representatives shall transmit copies of the resolution to Lake Central Dance Team coach Kevin Mathis.

The resolution was read a first time and adopted by voice vote.

#### House Resolution 46

Representative Summers introduced House Resolution 46:

A HOUSE RESOLUTION recognizing the Alpha Kappa Alpha Sorority Inc. and its 100th Central Regional Conference for the Central Region, March 28-31, 2019.

*Whereas, Alpha Kappa Alpha sorority, which has the distinction of being the first sorority established by African-American college women, was founded at Howard University in Washington D.C., in 1908 and has expanded internationally to 1,018 chapters;*

*Whereas, Indiana hosts 22 of these chapters located on college and university campuses and has active alumnae groups in communities throughout the state;*

*Whereas, Alpha Kappa Alpha is committed to community service and actively contributes to the educational, civic, and social life of Indiana's citizens;*

*Whereas, Alumnae chapters encourage their members to become involved community volunteers in one of their primary service components that include education, health, the economy, arts, and family;*

*Whereas, Alpha Kappa Alpha provides community support through service initiatives identified in the sorority's international platform Exemplifying Excellence Through Sustainable Service as outlined by Dr. Glenda Baskin Glover, International President;*

*Whereas, Alpha Kappa Alpha plans to accomplish goals through its initiatives HBCU for Life: A Call to Action, Women's Healthcare and Wellness, Building our Economic Legacy, The Arts, and Global Impact;*

*Whereas, Alpha Kappa Alpha is dedicated to serving all mankind and has improved the lives of many people throughout the years; and*

*Whereas, The ladies of Alpha Kappa Alpha Sorority, Inc. in the Central Region will celebrate 100 years being a service to all mankind: Therefore,*

*Be it resolved by the House of Representatives of the General Assembly of the State of Indiana:*

SECTION 1. That the House Resolution recognizes Central Regional Director Sonya Bowen and the members of Alpha Kappa Alpha for all the good work they accomplish.

SECTION 2. That the Principal Clerk of the House of Representatives shall transmit a copy of this resolution to the Central Regional Director Sonya Bowen; and the participants of the 100th Central Regional Conference, March 28-31, 2019.

The resolution was read a first time and adopted by voice vote.

#### House Resolution 47

Representatives Harris, Beck, Shackelford, Summers and Goodin, GiaQuinta, Dvorak, Deal, Wright, Chyung, Bauer, Bartlett, Candelaria Reardon, Pryor, Hatfield, DeLaney, Boy, Errington and Moseley introduced House Resolution 47:

A HOUSE RESOLUTION recognizing March 25 through March 31 as Farmworkers Awareness Week in 2019, and recognizing the work of Proteus, Inc. and Mr. Cesar Chavez.

*Whereas, Indiana has 56,800 farming operations with an average farm size of 259 acres employing year-round, seasonal, and migrant workers who provide safety, security, and sustainability of the nation's food supply and the Indiana economy, according to the Indiana Department of Agriculture;*

*Whereas, The labor of Indiana's farmworkers contributes billions of dollars annually to the state's economy, and agriculture continues to be one of the principal industries in Indiana;*

*Whereas, The National Farmworker Jobs Program provides funding to Proteus, Inc. to assist migrant and seasonal farmworkers and their dependents in attaining greater economic stability;*

*Whereas, The National Farmworker Jobs Program partners with community organizations and state agencies to counter chronic unemployment and underemployment experienced by farmworkers who depend on opportunities provided by the agriculture industry across the country;*

*Whereas, The National Farmworker Jobs Program is a part of the public workforce system and a partner in the nationwide network of One-Stop Career Centers;*

*Whereas, Proteus, Inc. is an Iowa-based private 501(c)3 nonprofit organization serving migrant and seasonal farmworkers, immigrants, and others for over 40 years; and*

*Whereas, March 31 is the birthday of American labor leader and civil rights activist Cesar Chavez, who was moved after working with men, women, and children toiling in fields. He dedicated his life to nonviolent organizing for wages, safe labor conditions, and dignity for farmworkers in a nationwide struggle for justice in the United States, and his legacy continues today: Therefore,*

*Be it resolved by the House of Representatives of the General Assembly of the State of Indiana:*

SECTION 1. That the Indiana House of Representatives recognizes March 25 through March 31 as Farmworkers Awareness Week in 2019.

SECTION 2. That the Indiana House of Representatives recognizes the many contributions of farmworkers, Proteus, Inc., and Mr. Cesar Chavez and their work in supporting farmworkers in Indiana and across the nation.

The resolution was read a first time and adopted by voice vote.

#### House Resolution 48

Representative Karickhoff introduced House Resolution 48:

A HOUSE RESOLUTION honoring Mike Rethlake and his family for owning and operating the last full service gas station in Kokomo as a family business.

*Whereas, Mike Rethlake is the owner of Southside Marathon, located at 2105 S. Washington Street, Kokomo, Indiana, which is the last full service gas station in Kokomo;*

*Whereas, After 60 years of operation between Mike and his father, Vern, the full service gas station is set to close March 30th;*

*Whereas, The Rethlake family has provided decades of personal customer service that has come to be a staple of the Kokomo community;*

*Whereas, Southside Marathon has been a family owned and operated business for four generations and is dedicated to serving the community;*

*Whereas, Southside Marathon offered motorists gas pumping and window washing with the convenience of remaining in their vehicle; and*

*Whereas, Southside Marathon added the personal touch of knowing its customers and providing high quality service in an era of growing impersonal business relations, making Southside Marathon stand out: Therefore,*

*Be it resolved by the House of Representatives of the General Assembly of the State of Indiana:*

SECTION 1. That the Indiana House of Representatives honors Mike Rethlake and his family for owning and operating the last full service gas station in Kokomo as a family business.

SECTION 2. That the Principal Clerk of the House of Representatives shall transmit copies to Representative Michael Karickhoff for distribution.

The resolution was read a first time and adopted by voice vote.

#### Senate Concurrent Resolution 55

The Speaker handed down Senate Concurrent Resolution 55, sponsored by Representative Jordan:

A CONCURRENT RESOLUTION congratulating Jonathan Arndt on being named the 2019 Advanced Placement ("AP") Midwestern Region Teacher of the Year.

*Whereas, Jonathan Arndt was named the 2019 AP Midwestern Region Teacher of the Year by the College Board;*

*Whereas, A math teacher at Argos Junior/Senior High School, Jonathan teaches AP Calculus AB, algebra, precalculus, eighth grade math, and supervises a math lab;*

*Whereas, Jonathan first taught AP Calculus AB in the 2015-16 academic year, and only a handful of Argos students enrolled and earned qualifying scores, but after participation in University of Notre Dame's Indiana Advanced Placement Teacher Investment Program, more than half of Jonathan's students earned qualifying scores in his course;*

*Whereas, Students who take Jonathan's AP course expect to pass it, and his students describe Jonathan as always willing to help and be positive; and*

*Whereas, Jonathan was named the AP Midwestern Region Teacher of the Year by a College Board committee that included representatives from Indiana, Illinois, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, West Virginia, and Wisconsin: Therefore,*

*Be it resolved by the Senate of the General Assembly of the State of Indiana, the House of Representatives concurring:*

SECTION 1. That the Indiana General Assembly congratulates Jonathan Arndt on being named the 2019 Advanced Placement Midwestern Region Teacher of the Year and for his continued dedication to young Hoosiers.

SECTION 2. The Secretary of the Senate is hereby directed to transmit copies of this resolution to Jonathan Arndt and Argos Junior/Senior High School.

The resolution was read a first time and adopted by voice vote. The Clerk was directed to inform the Senate of the passage of the resolution.

## ENGROSSED SENATE BILLS ON SECOND READING

Pursuant to House Rule 143.1, the following bills which had no amendments filed, were read a second time by title and ordered engrossed: Engrossed Senate Bills 57, 192, 230, 350 and 513.

Representative Miller, who had been excused, is now present.

Representative Judy, who had been present, is now excused.

## ENGROSSED SENATE BILLS ON THIRD READING

### Engrossed Senate Bill 333

Representative Mahan called down Engrossed Senate Bill 333 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 361: yeas 88, nays 0. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Clerk was directed to inform the Senate of the passage of the bill.

### Engrossed Senate Bill 336

Representative Young called down Engrossed Senate Bill 336 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 362: yeas 89, nays 0. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Clerk was directed to inform the Senate of the passage of the bill.

Representative Judy, who had been excused, is now present.

Representative McNamara, who had been present, is now excused.

### Engrossed Senate Bill 130

Representative Miller called down Engrossed Senate Bill 130 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning labor and safety.

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 363: yeas 89, nays 0. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Clerk was directed to inform the Senate of the passage of the bill.

The House recessed until the fall of the gavel.

## RECESS

The House reconvened at 11:35 a.m. with the Speaker in the Chair.

Upon request of Representative Pierce, the Speaker ordered the roll of the House to be called to determine the presence or absence of a quorum. Roll Call 364: 67 present. The Speaker declared a quorum present.

Representative Zent, who had been excused, is now present.

## ENGROSSED SENATE BILLS ON SECOND READING

### Engrossed Senate Bill 373

Representative Wesco called down Engrossed Senate Bill 373 for second reading. The bill was read a second time by title.

### HOUSE MOTION (Amendment 373-2)

Mr. Speaker: I move that Engrossed Senate Bill 373 be amended to read as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 10-13-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. As used in this chapter, "bias crime" means an offense in which the person who commits the offense knowingly or intentionally:

(1) selected the person who was injured; or

(2) damaged or otherwise affected property;

by the offense because of the **age, ancestry, color, creed, disability, gender identity, national origin, race, religion, sex, or sexual orientation** of the injured person or of the owner or occupant of the affected property or because the injured person or owner or occupant of the affected property was associated with any other recognizable group or affiliation."

Renumber all SECTIONS consecutively.

(Reference is to ESB 373 as printed March 26, 2019.)

HAMILTON

Representative Leonard rose to a point of order, citing Rule 80, stating that the motion was not germane to the bill. The Speaker ruled the point was well taken and the motion was out of order.

### APPEAL OF THE RULING OF THE CHAIR

Mr. Speaker: We hereby appeal the ruling of the Chair that amendment Senate Bill 373-2 violates House Rule 80. The amendment addresses bias crime and is assuredly germane to the bill's subject matter of religious instruction. And is assuredly germane to the bill's subject matter of .

DVORAK  
HAMILTON

The Speaker yielded the gavel to the Speaker Pro Tempore, Representative Karickhoff.

The question was, Shall the ruling of the Chair be sustained? Roll Call 365: yeas 60, nays 30. The ruling of the Chair was sustained.

The Speaker Pro Tempore yielded the gavel to the Speaker.

### HOUSE MOTION

(Amendment 373-1)

Mr. Speaker: I move that Engrossed Senate Bill 373 be amended to read as follows:

Page 2, after line 40, begin a new paragraph and insert:

"SECTION 2. IC 35-38-1-7.1, AS AMENDED BY P.L.213-2015, SECTION 261, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7.1. (a) In determining what sentence to impose for a crime, the court may consider the following aggravating circumstances:

(1) The harm, injury, loss, or damage suffered by the victim of an offense was:

(A) significant; and

(B) greater than the elements necessary to prove the commission of the offense.

(2) The person has a history of criminal or delinquent behavior.

(3) The victim of the offense was less than twelve (12)

years of age or at least sixty-five (65) years of age at the time the person committed the offense.

(4) The person:

(A) committed a crime of violence (IC 35-50-1-2); and  
(B) knowingly committed the offense in the presence or within hearing of an individual who:

(i) was less than eighteen (18) years of age at the time the person committed the offense; and  
(ii) is not the victim of the offense.

(5) The person violated a protective order issued against the person under IC 34-26-5 (or IC 31-1-11.5, IC 34-26-2, or IC 34-4-5.1 before their repeal), a workplace violence restraining order issued against the person under IC 34-26-6, or a no contact order issued against the person.

(6) The person has recently violated the conditions of any probation, parole, pardon, community corrections placement, or pretrial release granted to the person.

(7) The victim of the offense was:

(A) a person with a disability (as defined in IC 27-7-6-12), and the defendant knew or should have known that the victim was a person with a disability; or  
(B) mentally or physically infirm.

(8) The person was in a position having care, custody, or control of the victim of the offense.

(9) The injury to or death of the victim of the offense was the result of shaken baby syndrome (as defined in IC 16-41-40-2).

(10) The person threatened to harm the victim of the offense or a witness if the victim or witness told anyone about the offense.

(11) The person:

(A) committed trafficking with an inmate under IC 35-44.1-3-5; and  
(B) is an employee of the penal facility.

**(12) The person who commits the offense knowingly or intentionally:**

**(A) selected the person who was injured; or  
(B) damaged or otherwise affected property;**

**in whole or in part because of bias towards a perceived or actual identifying characteristic identified in IC 34-13-9-0.7 of an individual or a group of individuals, whether or not the offender's belief or perception was correct.**

(b) The court may consider the following factors as mitigating circumstances or as favoring suspending the sentence and imposing probation:

(1) The crime neither caused nor threatened serious harm to persons or property, or the person did not contemplate that it would do so.

(2) The crime was the result of circumstances unlikely to recur.

(3) The victim of the crime induced or facilitated the offense.

(4) There are substantial grounds tending to excuse or justify the crime, though failing to establish a defense.

(5) The person acted under strong provocation.

(6) The person has no history of delinquency or criminal activity, or the person has led a law-abiding life for a substantial period before commission of the crime.

(7) The person is likely to respond affirmatively to probation or short term imprisonment.

(8) The character and attitudes of the person indicate that the person is unlikely to commit another crime.

(9) The person has made or will make restitution to the victim of the crime for the injury, damage, or loss sustained.

(10) Imprisonment of the person will result in undue hardship to the person or the dependents of the person.

(11) The person was convicted of a crime involving the use of force against a person who had repeatedly inflicted

physical or sexual abuse upon the convicted person and evidence shows that the convicted person suffered from the effects of battery as a result of the past course of conduct of the individual who is the victim of the crime for which the person was convicted.

(12) The person was convicted of a crime relating to a controlled substance and the person's arrest or prosecution was facilitated in part because the person:

(A) requested emergency medical assistance; or

(B) acted in concert with another person who requested emergency medical assistance;

for an individual who reasonably appeared to be in need of medical assistance due to the use of alcohol or a controlled substance.

(13) The person has posttraumatic stress disorder, traumatic brain injury, or a postconcussive brain injury.

(c) The criteria listed in subsections (a) and (b) do not limit the matters that the court may consider in determining the sentence.

(d) A court may impose any sentence that is:

(1) authorized by statute; and

(2) permissible under the Constitution of the State of Indiana;

regardless of the presence or absence of aggravating circumstances or mitigating circumstances.

(e) If a court suspends a sentence and orders probation for a person described in subsection (b)(13), the court may require the person to receive treatment for the person's injuries."

Renumber all SECTIONS consecutively.

(Reference is to ESB 373 as printed March 26, 2019.)

PORTER

Representative Leonard rose to a point of order, citing Rule 80, stating that the motion was not germane to the bill. The Speaker ruled the point was well taken and the motion was out of order.

#### APPEAL OF THE RULING OF THE CHAIR

Mr. Speaker: We hereby appeal the ruling of the Chair that amendment Senate Bill 373-1 violates House Rule 80. The amendment addresses religious freedom and is assuredly germane to the bill's subject matter of religious instruction.

DEVORAK  
PORTER

The Speaker yielded the gavel to the Speaker Pro Tempore, Representative Karichoff.

The question was, Shall the ruling of the Chair be sustained? Roll Call 366: yeas 61, nays 30. The ruling of the Chair was sustained.

The Speaker Pro Tempore yielded the gavel to the Speaker.

There being no further amendment, the bill was ordered engrossed.

#### Engrossed Senate Bill 533

Representative Lehe called down Engrossed Senate Bill 533 for second reading. The bill was read a second time by title. There being no amendments, the bill was ordered engrossed.

#### Engrossed Senate Bill 570

Representative Wesco called down Engrossed Senate Bill 570 for second reading. The bill was read a second time by title.

HOUSE MOTION  
(Amendment 570-4)

Mr. Speaker: I move that Engrossed Senate Bill 570 be amended to read as follows:

Page 19, between lines 13 and 14, begin a new paragraph and insert:

"SECTION 24. IC 3-11-15-46, AS AMENDED BY

P.L.100-2018, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 46. (a) The county election board is responsible for defining the specific access policies applying to voting systems and electronic poll books in each election and for specifying when any variations from these policies are permitted.

(b) The county election board may adopt a resolution to establish a security protocol to secure the voting systems and electronic poll books used in each election conducted in the county. The security protocol must include an audit trail to detect unauthorized access to the voting systems and electronic poll books. A resolution adopted under this subsection must be adopted by the unanimous vote of the board's entire membership. If the board adopts a resolution under this subsection, the requirements of subsections (c) through (g) do not apply to the county **when a copy of the resolution is filed with the election division. A resolution adopted under this subsection is confidential.** The person or entity conducting the voting system technical oversight program and the election division shall be available to advise the county election board in the development of a security protocol under this subsection.

(c) The county election board shall place a uniquely numbered seal on each voting system and electronic poll book used in an election to secure the voting system and electronic poll book and permit post-election auditing. The form of the seal and information contained on the seal shall be prescribed by the election division and must make it impossible to access the sealed part of the unit without detection.

(d) The county election board shall place the seal described in subsection (c) on the voting system or electronic poll book immediately upon completion of the canvass of votes cast in an election in which the voting system or electronic poll book was made available for use at a precinct or vote center.

(e) The seal must remain in place except when the county election board orders unsealing of the voting system or electronic poll book in one (1) of the following cases when the board finds unsealing to be necessary:

- (1) To conduct maintenance on the voting system or electronic poll book.
- (2) To prepare the voting system or electronic poll book for use in the next election to be conducted by the county in which the voting system or electronic poll book will be made available.
- (3) To install certified voting system hardware, firmware, or software on a voting system or certified upgrades on an electronic poll book.
- (4) To conduct a public test of the voting system or electronic poll book required by state law.
- (5) To conduct an audit authorized or required by this title.
- (6) For the county election board to correct an error under IC 3-12-5-14.
- (7) When ordered during a recount or contest proceeding under IC 3-12.

(f) The county election board shall reseal the voting system or electronic poll book immediately after the completion of the maintenance, installation, audit, correction, recount proceeding, or contest proceeding. When the county election board orders the unsealing of the voting system or electronic poll book to prepare for the use of the equipment in an election, the voting system or electronic poll book may remain unsealed until the canvassing is completed under subsection (d).

(g) The county election board shall document when each voting system or electronic poll book is sealed or unsealed under this section, identifying:

- (1) the serial number of each voting system or electronic poll book that is sealed or unsealed;
- (2) the date on which the sealing or unsealing occurred; and
- (3) the individual who performed the sealing or unsealing."

Page 21, between lines 23 and 24, begin a new paragraph and insert:

"SECTION 27. IC 3-11-16-6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 6. The inventory of voting systems and electronic poll books maintained by VSTOP under section 4 of this chapter is confidential.**"

Page 33, line 9, delete "an electronic".

Page 33, line 9, strike "copy" and insert "**an electronic version**".

Renumber all SECTIONS consecutively.

(Reference is to ESB 570 as printed March 26, 2019.)

WESCO

Motion prevailed.

#### HOUSE MOTION (Amendment 570-2)

Mr. Speaker: I move that Engrossed Senate Bill 570 be amended to read as follows:

Page 33, delete lines 5 through 42.

Page 34, delete lines 1 through 3.

Renumber all SECTIONS consecutively.

(Reference is to ESB 570 as printed March 26, 2019.)

BOY

Upon request of Representatives GiaQuinta and Pierce, the Speaker ordered the roll of the House to be called. Roll Call 367: yeas 30, nays 61. Motion failed. The bill was ordered engrossed.

## REPORTS FROM COMMITTEES

### COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Engrossed Senate Bill 33, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 12-8-1.5-19 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 19. (a) Before August 1, 2019, the office of the secretary of family and social services shall do the following:**

**(1) Prepare and submit a report as described in subsection (b) to the legislative council in an electronic format under IC 5-14-6.**

**(2) Present the report required under this section to the budget committee.**

**(b) The report must describe significant metrics related to the efficiency of Medicaid nonemergency medical transportation providers, including:**

**(1) the total number of pickups by Medicaid nonemergency medical transportation providers;**

**(2) the number of pickups by Medicaid nonemergency medical transportation providers in which the transportation provider failed to deliver the client to the client's medical appointment on time; and**

**(3) the number of pickups by Medicaid nonemergency medical transportation providers in which the client's medical provider canceled or rescheduled the client's medical appointment because the transportation provider failed to deliver the client to the client's medical appointment on time.**

**(c) The report described in subsection (b) must cover the period beginning on the effective date of the contract between the office of the secretary and the sole Medicaid nonemergency medical transportation provider that was in force on January 1, 2019, and ending on the earlier of:**

- (1) the termination date of the contract; or**
- (2) the report cutoff date of July 1, 2019."**



Page 2, line 28, after "for" insert "**medication assisted treatment, including**".

Renumber all SECTIONS consecutively.

(Reference is to ESB 33 as printed March 15, 2019.)  
and when so amended that said bill do pass.

Committee Vote: yeas 23, nays 0.

Huston, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Courts and Criminal Code, to which was referred Senate Bill 110, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 4, delete "IC 35-48-1-16.6." and insert "**IC 35-48-1-16.5.**"

Page 2, delete lines 13 through 27, begin a new line block indented and insert:

**"(7) The person committed the offense in, on, or within one hundred (100) feet of a facility if the person knew or reasonably should have known that a drug abuser (as defined in IC 12-7-2-73) was reasonably expected to be present at the facility for treatment, care, or rehabilitation. For purposes of this subdivision, "facility" means a place that is:**

**(A) created and funded under IC 12-23-14 or IC 33-23-16;**

**(B) certified under IC 12-23-1-6; or**

**(C) used for the purpose of conducting a recovery or support group meeting; and at which a drug abuser (as defined in IC 12-7-2-73) may be provided with treatment, care, or rehabilitation."**

Renumber all SECTIONS consecutively.

(Reference is to SB 110 as printed February 22, 2019.)  
and when so amended that said bill do pass.

Committee Vote: yeas 11, nays 0.

McNamara, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Education, to which was referred Senate Bill 132, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Delete everything after the enacting clause and insert the following:

SECTION 1. IC 20-30-5-7, AS AMENDED BY P.L.132-2018, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7. (a) Each school corporation shall include in the school corporation's curriculum the following studies:

(1) Language arts, including:

(A) English;

(B) grammar;

(C) composition;

(D) speech; and

(E) second languages.

(2) Mathematics.

(3) Social studies and citizenship, including the:

(A) constitutions;

(B) governmental systems; and

(C) histories;

of Indiana and the United States, including ~~a~~ **an enhanced** study of the Holocaust in each high school United States history course. **As part of the United States government credit awarded for the general, Core 40, Core 40 with**

**academic honors, and Core 40 with technical honors designation, each high school shall administer the naturalization examination provided by the United States Citizenship and Immigration Services.**

(4) Sciences, including, after June 30, 2021, computer science.

(5) Fine arts, including music and art.

(6) Health education, physical fitness, safety, and the effects of alcohol, tobacco, drugs, and other substances on the human body.

(7) Additional studies selected by each governing body, subject to revision by the state board.

(b) Each:

(1) school corporation;

(2) charter school; and

(3) accredited nonpublic school;

shall offer the study of ethnic and racial groups as a one (1) semester elective course in its high school curriculum at least once every school year.

(c) The course described in subsection (b) may be offered by the school corporation, charter school, or accredited nonpublic school through a course access program administered by the department.

(Reference is to SB 132 as printed January 18, 2019.)

and when so amended that said bill do pass.

Committee Vote: yeas 12, nays 0.

Behning, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Health, to which was referred Senate Bill 133, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 12-23-23-1, AS ADDED BY P.L.195-2018, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this chapter, "employee" means an individual who:

(1) has recently been hired by an employer; or

(2) is a current employee;

and failed a drug screening. ~~and is not covered by an employment assistance program.~~

SECTION 2. IC 12-23-23-12, AS ADDED BY P.L.195-2018, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) If an employer complies with the requirements under this chapter, the employer is not liable for a civil action alleging negligent hiring for a negligent action by the employee as a result of the employee's drug addiction in the scope of employment.

**(b) Referral and treatment by an employee assistance program is not sufficient to constitute compliance with this chapter unless all the other requirements of this chapter are met.**

~~(b)~~ **(c)** In a civil action that is against an employer, an employer's agent, or an employer's employee, an employer's participation in a drug education or addiction treatment program is not admissible as evidence."

Page 2, after line 41, begin a new paragraph and insert:

"SECTION 5. **An emergency is declared for this act.**"

Renumber all SECTIONS consecutively.

(Reference is to SB 133 as printed February 22, 2019.)

and when so amended that said bill do pass.

Committee Vote: yeas 13, nays 0.

KIRCHHOFFER, Chair

Report adopted.

## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 171, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

Page 7, between lines 22 and 23, begin a new paragraph and insert:

"SECTION 4. IC 6-1.1-12-2, AS AMENDED BY P.L.81-2010, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, for a person to qualify for the deduction provided by section 1 of this chapter a statement must be filed under subsection (b) or (c). Regardless of the manner in which a statement is filed, the mortgage, contract, or memorandum (including a home equity line of credit) must be recorded with the county recorder's office to qualify for a deduction under section 1 of this chapter.

(b) Subject to subsection (c), to apply for the deduction under section 1 of this chapter with respect to real property, the person recording the mortgage, home equity line of credit, contract, or memorandum of the contract with the county recorder may file a written statement with the county recorder containing the information described in subsection (e)(1), (e)(2), (e)(3), (e)(4), (e)(6), (e)(7), and (e)(8). The statement must be prepared on the form prescribed by the department of local government finance and be signed by the property owner or contract purchaser under the penalties of perjury. The form must have a place for the county recorder to insert the record number and page where the mortgage, home equity line of credit, contract, or memorandum of the contract is recorded. Upon receipt of the form and the recording of the mortgage, home equity line of credit, contract, or memorandum of the contract, the county recorder shall insert on the form the record number and page where the mortgage, home equity line of credit, contract, or memorandum of the contract is recorded and forward the completed form to the county auditor. The county recorder may not impose a charge for the county recorder's duties under this subsection. The statement must be completed and dated in the calendar year for which the person wishes to obtain the deduction and filed with the county recorder on or before January 5 of the immediately succeeding calendar year.

(c) With respect to:

(1) real property as an alternative to a filing under subsection (b); or

(2) a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property;

to apply for a deduction under section 1 of this chapter, a person who desires to claim the deduction may file a statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. **With respect to real property To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the statement must be completed and dated in the immediately preceding calendar year for which the person wishes to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction: in which the property taxes are first due and payable.** The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before

the last day for filing. In addition to the statement required by this subsection, a contract buyer who desires to claim the deduction must submit a copy of the recorded contract or recorded memorandum of the contract, which must contain a legal description sufficient to meet the requirements of IC 6-1.1-5, with the first statement that the buyer files under this section with respect to a particular parcel of real property.

(d) Upon receipt of:

(1) the statement under subsection (b); or

(2) the statement under subsection (c) and the recorded contract or recorded memorandum of the contract;

the county auditor shall assign a separate description and identification number to the parcel of real property being sold under the contract.

(e) The statement referred to in subsections (b) and (c) must be verified under penalties of perjury. The statement must contain the following information:

(1) The balance of the person's mortgage, home equity line of credit, or contract indebtedness that is recorded in the county recorder's office on the assessment date of the year for which the deduction is claimed.

(2) The assessed value of the real property, mobile home, or manufactured home.

(3) The full name and complete residence address of the person and of the mortgagee or contract seller.

(4) The name and residence of any assignee or bona fide owner or holder of the mortgage, home equity line of credit, or contract, if known, and if not known, the person shall state that fact.

(5) The record number and page where the mortgage, contract, or memorandum of the contract is recorded.

(6) A brief description of the real property, mobile home, or manufactured home which is encumbered by the mortgage or home equity line of credit or sold under the contract.

(7) If the person is not the sole legal or equitable owner of the real property, mobile home, or manufactured home, the exact share of the person's interest in it.

(8) The name of any other county in which the person has applied for a deduction under this section and the amount of deduction claimed in that application.

(f) The authority for signing a deduction application filed under this section may not be delegated by the real property, mobile home, or manufactured home owner or contract buyer to any person except upon an executed power of attorney. The power of attorney may be contained in the recorded mortgage, contract, or memorandum of the contract, or in a separate instrument.

(g) A closing agent (as defined in section 43(a)(2) of this chapter) is not liable for any damages claimed by the property owner or contract purchaser because of:

(1) the closing agent's failure to provide the written statement described in subsection (b);

(2) the closing agent's failure to file the written statement described in subsection (b);

(3) any omission or inaccuracy in the written statement described in subsection (b) that is filed with the county recorder by the closing agent; or

(4) any determination made with respect to a property owner's or contract purchaser's eligibility for the deduction under section 1 of this chapter.

(h) The county recorder may not refuse to record a mortgage, contract, or memorandum because the written statement described in subsection (b):

(1) is not included with the mortgage, home equity line of credit, contract, or memorandum of the contract;

(2) does not contain the signatures required by subsection (b);

(3) does not contain the information described in subsection (e); or

(4) is otherwise incomplete or inaccurate.

(i) The form prescribed by the department of local government finance under subsection (b) and the instructions for the form must both include a statement:

(1) that explains that a person is not entitled to a deduction under section 1 of this chapter unless the person has a balance on the person's mortgage or contract indebtedness that is recorded in the county recorder's office (including any home equity line of credit that is recorded in the county recorder's office) that is the basis for the deduction; and

(2) that specifies the penalties for perjury.

(j) The department of local government finance shall develop a notice:

(1) that must be displayed in a place accessible to the public in the office of each county auditor;

(2) that includes the information described in subsection (i); and

(3) that explains that the form prescribed by the department of local government finance to claim the deduction under section 1 of this chapter must be signed by the property owner or contract purchaser under the penalties of perjury.

SECTION 5. IC 6-1.1-12-10.1, AS AMENDED BY P.L.183-2014, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 10.1. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by section 9 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is located. **With respect to real property; To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the statement must be completed and dated in the immediately preceding calendar year for which the individual wishes to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction: in which the property taxes are first due and payable.** The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement referred to in subsection (a) shall be in affidavit form or require verification under penalties of perjury. The statement must be filed in duplicate if the applicant owns, or is buying under a contract, real property, a mobile home, or a manufactured home subject to assessment in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

(1) the source and exact amount of gross income received by the individual and the individual's spouse during the preceding calendar year;

(2) the description and assessed value of the real property, mobile home, or manufactured home;

(3) the individual's full name and complete residence address;

(4) the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on contract; and

(5) any additional information which the department of local government finance may require.

(c) In order to substantiate the deduction statement, the applicant shall submit for inspection by the county auditor a copy of the applicant's and a copy of the applicant's spouse's income tax returns **for the preceding that were originally due in the calendar year immediately preceding the desired calendar year in which the property taxes are first due and payable**

**and for which the applicant and the applicant's spouse desire to claim the deduction.** If either was not required to file an income tax return, the applicant shall subscribe to that fact in the deduction statement.

SECTION 6. IC 6-1.1-12-12, AS AMENDED BY P.L.183-2014, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 12. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided in section 11 of this chapter must file an application, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. **With respect to real property; To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the application must be completed and dated in the immediately preceding calendar year for which the person wishes to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the application must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction: in which the property taxes are first due and payable.** The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) Proof of blindness may be supported by:

(1) the records of the division of family resources or the division of disability and rehabilitative services; or

(2) the written statement of a physician who is licensed by this state and skilled in the diseases of the eye or of a licensed optometrist.

(c) The application required by this section must contain the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home.

SECTION 7. IC 6-1.1-12-15, AS AMENDED BY P.L.183-2014, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 15. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by section 13 or 14 of this chapter must file a statement with the auditor of the county in which the individual resides. **With respect to real property; To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the statement must be completed and dated in the immediately preceding calendar year for which the individual wishes to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction: in which the property taxes are first due and payable.** The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain a sworn declaration that the individual is entitled to the deduction.

(b) In addition to the statement, the individual shall submit to the county auditor for the auditor's inspection:

(1) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 13 of this chapter;

(2) a pension certificate or an award of compensation

issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 14 of this chapter; or

(3) the appropriate certificate of eligibility issued to the individual by the Indiana department of veterans' affairs if the individual claims the deduction provided by section 13 or 14 of this chapter.

(c) If the individual claiming the deduction is under guardianship, the guardian shall file the statement required by this section. If a deceased veteran's surviving spouse is claiming the deduction, the surviving spouse shall provide the documentation necessary to establish that at the time of death the deceased veteran satisfied the requirements of section 13(a)(1) through 13(a)(4) of this chapter or section 14(a)(1) through 14(a)(4) of this chapter, whichever applies.

(d) If the individual claiming a deduction under section 13 or 14 of this chapter is buying real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property under a contract that provides that the individual is to pay property taxes for the real estate, mobile home, or manufactured home, the statement required by this section must contain the record number and page where the contract or memorandum of the contract is recorded.

SECTION 8. IC 6-1.1-12-17, AS AMENDED BY P.L.183-2014, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 17. Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, a surviving spouse who desires to claim the deduction provided by section 16 of this chapter must file a statement with the auditor of the county in which the surviving spouse resides. **With respect to real property, To obtain the deduction for a desired calendar year in which property taxes are first due and payable,** the statement must be completed and dated in the **immediately preceding** calendar year for which the person wishes to obtain the deduction and filed with the county auditor on or before January 5 of the **immediately succeeding** calendar year **With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. in which the property taxes are first due and payable.** The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain:

- (1) a sworn statement that the surviving spouse is entitled to the deduction; and
- (2) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property on a contract that provides that the individual is to pay property taxes on the real property.

In addition to the statement, the surviving spouse shall submit to the county auditor for the auditor's inspection a letter or certificate from the United States Department of Veterans Affairs establishing the service of the deceased spouse in the military or naval forces of the United States before November 12, 1918.

SECTION 9. IC 6-1.1-12-17.5 IS REPEALED [EFFECTIVE JULY 1, 2019]. Sec. 17.5: (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, a veteran who desires to claim the deduction provided in section 17.4 of this chapter (before its expiration) must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is assessed. **With respect to real property, the veteran must complete and date the statement in the calendar year for which the veteran wishes to obtain the deduction and file the statement with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real**

**property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.**

(b) The statement required under this section shall be in affidavit form or require verification under penalties of perjury. The statement shall be filed in duplicate if the veteran has, or is buying under a contract, real property in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

- (1) a description and the assessed value of the real property, mobile home, or manufactured home;
- (2) the veteran's full name and complete residence address;
- (3) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home; and
- (4) any additional information that the department of local government finance may require.

SECTION 10. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2014, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 27.1. Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 26 or 26.1 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, manufactured home, or solar power device is subject to assessment. **With respect to real property or a solar power device that is assessed as distributable property under IC 6-1.1-8 or as personal property, To obtain the deduction for a desired calendar year in which property taxes are first due and payable,** the person must complete and date the certified statement in the **immediately preceding** calendar year for which the person wishes to obtain the deduction and file the certified statement with the county auditor on or before January 5 of the **immediately succeeding** calendar year **Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter, with respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. in which the property taxes are first due and payable.** The person must:

- (1) own the real property, mobile home, or manufactured home or own the solar power device;
- (2) be buying the real property, mobile home, manufactured home, or solar power device under contract; or
- (3) be leasing the real property from the real property owner and be subject to assessment and property taxation with respect to the solar power device;

on the date the statement is filed under this section. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the real property, mobile home, manufactured home, or solar power device is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

SECTION 11. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2014, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 30. Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the

deduction provided by section 29 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. ~~With respect to real property; To obtain the deduction for a desired calendar year in which property taxes are first due and payable,~~ the person must complete and date the statement in the **immediately preceding** calendar year ~~for which the person desires to obtain the deduction~~ and file the statement with the county auditor on or before January 5 of the **immediately succeeding** calendar year ~~With respect to a mobile home which is not assessed as real property; the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction; in which the property taxes are first due and payable.~~ The person must:

- (1) own the real property, mobile home, or manufactured home; or
- (2) be buying the real property, mobile home, or manufactured home under contract;

on the date the statement is filed under this section. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction."

Page 8, delete lines 22 through 42, begin a new paragraph and insert:

"SECTION 14. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2014, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 35.5. (a) Except as provided in section 36 or 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 31, 33 or 34 or 34.5 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance and proof of certification under subsection (b) or (f) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. ~~Except as provided in subsection (e); with respect to property that is not assessed under IC 6-1.1-7; To obtain the deduction for a desired calendar year in which property taxes are first due and payable,~~ the person must complete and date the certified statement in the **immediately preceding** calendar year ~~for which the person wishes to obtain the deduction~~ and file the certified statement with the county auditor on or before January 5 of the **immediately succeeding** calendar year ~~With respect to a property which is assessed under IC 6-1.1-7; the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction; in which the property taxes are first due and payable.~~ The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the property for which the deduction is claimed is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

(b) ~~This subsection does not apply to an application for a deduction under section 34.5 of this chapter.~~ The department of environmental management, upon application by a property owner, shall determine whether a system or device qualifies for a deduction provided by section 31, 33 or 34 of this chapter. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required by this subsection.

(c) ~~This subsection does not apply to an application for a deduction under section 34.5 of this chapter.~~ If the department of environmental management receives an application for

certification, the department shall determine whether the system or device qualifies for a deduction. If the department fails to make a determination under this subsection before December 31 of the year in which the application is received, the system or device is considered certified.

(d) A denial of a deduction claimed under section 31, 33 or 34 or 34.5 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township assessor county property tax assessment board of appeals, or department of local government finance.

(e) A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) during the year in which the personal property return is filed.

(f) This subsection applies only to an application for a deduction under section 34.5 of this chapter. The center for coal technology research established by IC 21-47-4-1, upon receiving an application from the owner of a building, shall determine whether the building qualifies for a deduction under section 34.5 of this chapter. If the center determines that a building qualifies for a deduction, the center shall certify the building and provide proof of the certification to the owner of the building. The center shall prescribe the form and procedure for certification of buildings under this subsection. If the center receives an application for certification of a building under section 34.5 of this chapter:

(1) the center shall determine whether the building qualifies for a deduction; and

(2) if the center fails to make a determination before December 31 of the year in which the application is received, the building is considered certified."

Delete page 9.

Page 10, delete lines 1 through 4.

Page 10, between lines 23 and 24, begin a new paragraph and insert:

"SECTION 16. IC 6-1.1-12-37, AS AMENDED BY P.L.255-2017, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 37. (a) The following definitions apply throughout this section:

(1) "Dwelling" means any of the following:

(A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.

(B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.

(C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.

(2) "Homestead" means an individual's principal place of residence:

(A) that is located in Indiana;

(B) that:

(i) the individual owns;

(ii) the individual is buying under a contract recorded in the county recorder's office, or evidenced by a memorandum of contract recorded in the county recorder's office under IC 36-2-11-20, that provides that the individual is to pay the property taxes on the residence, and that obligates the owner to convey title to the individual upon completion of all of the individual's contract obligations;

(iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or

(iv) is a residence described in section 17.9 of this

chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

Except as provided in subsection (k), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. Except as provided in subsection (p), the deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:

- (1) the assessment date; or
- (2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

If more than one (1) individual or entity qualifies property as a homestead under subsection (a)(2)(B) for an assessment date, only one (1) standard deduction from the assessed value of the homestead may be applied for the assessment date. Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

(c) Except as provided in section 40.5 of this chapter, the total amount of the deduction that a person may receive under this section for a particular year is the lesser of:

- (1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or
- (2) forty-five thousand dollars (\$45,000).

(d) A person who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section with respect to that real property, mobile home, or manufactured home.

(e) Except as provided in sections 17.8 and 44 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by this section must file a certified statement on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The statement must include:

- (1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;
- (2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;
- (3) the names of:

(A) the applicant and the applicant's spouse (if any):

- (i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or
- (ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is an individual; or

(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):

- (i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or
- (ii) that they use as their legal names when they sign

their names on legal documents;  
if the applicant is not an individual; and

(4) either:

(A) the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or

(B) if the applicant or the applicant's spouse (if any) does not have a Social Security number, any of the following for that individual:

(i) The last five (5) digits of the individual's driver's license number.

(ii) The last five (5) digits of the individual's state identification card number.

(iii) The last five (5) digits of a preparer tax identification number that is obtained by the individual through the Internal Revenue Service of the United States.

(iv) If the individual does not have a driver's license, a state identification card, or an Internal Revenue Service preparer tax identification number, the last five (5) digits of a control number that is on a document issued to the individual by the United States government.

If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party or other number described in subdivision (4)(B) of a party, the telephone number and the Social Security number or other number described in subdivision (4)(B) included are confidential. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the deduction is allowed. ~~With respect to real property, To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the statement must be completed and dated in the immediately preceding calendar year for which the person desires to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of the year for which the person desires to obtain the deduction in which the property taxes are first due and payable.~~

(f) Except as provided in subsection (n), if a person who is receiving, or seeks to receive, the deduction provided by this section in the person's name:

(1) changes the use of the individual's property so that part or all of the property no longer qualifies for the deduction under this section; or

(2) is not eligible for a deduction under this section because the person is already receiving:

(A) a deduction under this section in the person's name as an individual or a spouse; or

(B) a deduction under the law of another state that is equivalent to the deduction provided by this section;

the person must file a certified statement with the auditor of the county, notifying the auditor of the person's ineligibility, not more than sixty (60) days after the date of the change in eligibility. A person who fails to file the statement required by this subsection may, under IC 6-1.1-36-17, be liable for any additional taxes that would have been due on the property if the person had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for

use by the department in establishing and maintaining the homestead property data base under subsection (i) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

(g) The department of local government finance may adopt rules or guidelines concerning the application for a deduction under this section.

(h) This subsection does not apply to property in the first year for which a deduction is claimed under this section if the sole reason that a deduction is claimed on other property is that the individual or married couple maintained a principal residence at the other property on the assessment date in the same year in which an application for a deduction is filed under this section or, if the application is for a homestead that is assessed as personal property, on the assessment date in the immediately preceding year and the individual or married couple is moving the individual's or married couple's principal residence to the property that is the subject of the application. Except as provided in subsection (n), the county auditor may not grant an individual or a married couple a deduction under this section if:

- (1) the individual or married couple, for the same year, claims the deduction on two (2) or more different applications for the deduction; and
- (2) the applications claim the deduction for different property.

(i) The department of local government finance shall provide secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.6-5 (after December 31, 2016).

(j) A county auditor may require an individual to provide evidence proving that the individual's residence is the individual's principal place of residence as claimed in the certified statement filed under subsection (e). The county auditor may limit the evidence that an individual is required to submit to a state income tax return, a valid driver's license, or a valid voter registration card showing that the residence for which the deduction is claimed is the individual's principal place of residence. The department of local government finance shall work with county auditors to develop procedures to determine whether a property owner that is claiming a standard deduction or homestead credit is not eligible for the standard deduction or homestead credit because the property owner's principal place of residence is outside Indiana.

(k) As used in this section, "homestead" includes property that satisfies each of the following requirements:

- (1) The property is located in Indiana and consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.
- (2) The property is the principal place of residence of an individual.
- (3) The property is owned by an entity that is not described in subsection (a)(2)(B).
- (4) The individual residing on the property is a shareholder, partner, or member of the entity that owns the property.
- (5) The property was eligible for the standard deduction under this section on March 1, 2009.

(l) If a county auditor terminates a deduction for property described in subsection (k) with respect to property taxes that are:

- (1) imposed for an assessment date in 2009; and
- (2) first due and payable in 2010;

on the grounds that the property is not owned by an entity described in subsection (a)(2)(B), the county auditor shall reinstate the deduction if the taxpayer provides proof that the property is eligible for the deduction in accordance with

subsection (k) and that the individual residing on the property is not claiming the deduction for any other property.

(m) For assessment dates after 2009, the term "homestead" includes:

- (1) a deck or patio;
- (2) a gazebo; or
- (3) another residential yard structure, as defined in rules adopted by the department of local government finance (other than a swimming pool);

that is assessed as real property and attached to the dwelling.

(n) A county auditor shall grant an individual a deduction under this section regardless of whether the individual and the individual's spouse claim a deduction on two (2) different applications and each application claims a deduction for different property if the property owned by the individual's spouse is located outside Indiana and the individual files an affidavit with the county auditor containing the following information:

- (1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.
- (2) A statement made under penalty of perjury that the following are true:

- (A) That the individual and the individual's spouse maintain separate principal places of residence.
- (B) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence.
- (C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

A county auditor may require an individual or an individual's spouse to provide evidence of the accuracy of the information contained in an affidavit submitted under this subsection. The evidence required of the individual or the individual's spouse may include state income tax returns, excise tax payment information, property tax payment information, driver license information, and voter registration information.

(o) If:

- (1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and
- (2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction;

the county auditor shall inform the property owner of the county auditor's determination in writing. If a property owner's property is not eligible for the deduction because the county auditor has determined that the property is not the property owner's principal place of residence, the property owner may appeal the county auditor's determination to the county property tax assessment board of appeals as provided in IC 6-1.1-15. The county auditor shall inform the property owner of the owner's right to appeal to the county property tax assessment board of appeals when the county auditor informs the property owner of the county auditor's determination under this subsection.

(p) An individual is entitled to the deduction under this section for a homestead for a particular assessment date if:

- (1) either:
  - (A) the individual's interest in the homestead as described in subsection (a)(2)(B) is conveyed to the individual after the assessment date, but within the calendar year in which the assessment date occurs; or
  - (B) the individual contracts to purchase the homestead after the assessment date, but within the calendar year in which the assessment date occurs;
- (2) on the assessment date;



- (A) the property on which the homestead is currently located was vacant land; or
- (B) the construction of the dwelling that constitutes the homestead was not completed; and
- (3) either:
  - (A) the individual files the certified statement required by subsection (e); or
  - (B) a sales disclosure form that meets the requirements of section 44 of this chapter is submitted to the county assessor on or before December 31 of the calendar year for the individual's purchase of the homestead.

An individual who satisfies the requirements of subdivisions (1) through (3) is entitled to the deduction under this section for the homestead for the assessment date, even if on the assessment date the property on which the homestead is currently located was vacant land or the construction of the dwelling that constitutes the homestead was not completed. The county auditor shall apply the deduction for the assessment date and for the assessment date in any later year in which the homestead remains eligible for the deduction. A homestead that qualifies for the deduction under this section as provided in this subsection is considered a homestead for purposes of section 37.5 of this chapter and IC 6-1.1-20.6.

(q) This subsection applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013. Notwithstanding any other provision of this section, an individual buying a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property under a contract providing that the individual is to pay the property taxes on the mobile home or manufactured home is not entitled to the deduction provided by this section unless the parties to the contract comply with IC 9-17-6-17.

(r) This subsection:

- (1) applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013; and
- (2) does not apply to an individual described in subsection (q).

The owner of a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property must attach a copy of the owner's title to the mobile home or manufactured home to the application for the deduction provided by this section.

(s) For assessment dates after 2013, the term "homestead" includes property that is owned by an individual who:

- (1) is serving on active duty in any branch of the armed forces of the United States;
- (2) was ordered to transfer to a location outside Indiana; and
- (3) was otherwise eligible, without regard to this subsection, for the deduction under this section for the property for the assessment date immediately preceding the transfer date specified in the order described in subdivision (2).

For property to qualify under this subsection for the deduction provided by this section, the individual described in subdivisions (1) through (3) must submit to the county auditor a copy of the individual's transfer orders or other information sufficient to show that the individual was ordered to transfer to a location outside Indiana. The property continues to qualify for the deduction provided by this section until the individual ceases to be on active duty, the property is sold, or the individual's ownership interest is otherwise terminated, whichever occurs first. Notwithstanding subsection (a)(2), the property remains a homestead regardless of whether the property continues to be the individual's principal place of residence after the individual transfers to a location outside Indiana. The property continues to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana and is serving

on active duty, if the individual has lived at the property at any time during the past ten (10) years. Otherwise, the property ceases to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana. Property that qualifies as a homestead under this subsection shall also be construed as a homestead for purposes of section 37.5 of this chapter."

Page 12, between lines 33 and 34, begin a new paragraph and insert:

"SECTION 18. IC 6-1.1-12-45, AS AMENDED BY P.L.255-2017, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 45. (a) Subject to subsections (b) and (c), a deduction under this chapter applies for an assessment date and for the property taxes due and payable based on the assessment for that assessment date, regardless of whether with respect to the real property or mobile home or manufactured home not assessed as real property:

(1) the title is conveyed one (1) or more times; or

(2) one (1) or more contracts to purchase are entered into; after that assessment date and on or before the next succeeding assessment date.

(b) Subsection (a) applies regardless of whether:

(1) one (1) or more grantees of title under subsection (a)(1); or

(2) one (1) or more contract purchasers under subsection (a)(2);

file a statement under this chapter to claim the deduction.

(c) A deduction applies under subsection (a) for only one (1) year. The requirements of this chapter for filing a statement to apply for a deduction under this chapter apply to subsequent years. A person who fails to apply for a deduction or credit under this article by the deadlines prescribed by this article may not apply for the deduction or credit retroactively.

(d) If:

**(1) a taxpayer wishes to claim a deduction under this chapter for a desired calendar year in which property taxes are first due and payable;**

**(+) (2) the taxpayer files a statement is filed under this chapter on or before January 5 of a the calendar year to claim a deduction under this chapter with respect to real property; in which the property taxes are first due and payable; and**

**(2) (3) the eligibility criteria for the deduction are met; the deduction applies for the assessment date in the preceding calendar year and for the desired calendar year in which the property taxes are first due and payable. based on the assessment for that assessment date.**

(e) If:

**(+) a statement is filed under this chapter in a twelve (12) month filing period designated under this chapter to claim a deduction under this chapter with respect to a mobile home or a manufactured home not assessed as real property; and**

**(2) the eligibility criteria for the deduction are met; the deduction applies for the assessment date in that twelve (12) month period and for the property taxes due and payable based on the assessment for that assessment date.**

**(f) (e)** If a person who is receiving a deduction under section 1 of this chapter subsequently refinances the property, desires to continue claiming the deduction, and remains eligible for the deduction, the person must reapply for the deduction for the following assessment date.

**(g) (f)** A person who is required to record a contract with a county recorder in order to qualify for a deduction under this article must record the contract, or a memorandum of the contract, before, or concurrently with, the filing of the corresponding deduction application.

**(h) (g)** Before a county auditor terminates a deduction under this article, the county auditor shall give to the person claiming the deduction written notice that states the county auditor's



intention to terminate the deduction and the county auditor's reason for terminating the deduction. The county auditor may send the notice to the taxpayer claiming the deduction by first class mail or by electronic mail. A notice issued under this subsection is not appealable under IC 6-1.1-15. However, after a deduction is terminated by a county auditor, the taxpayer may appeal the county auditor's action under IC 6-1.1-15."

Page 12, between lines 37 and 38, begin a new paragraph and insert:

"SECTION 21. IC 6-1.1-23.5-9, AS ADDED BY P.L.235-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 9. (a) At least sixty (60) days after the date on which the written demands are issued by a county treasurer under section 5 of this chapter, the county treasurer shall prepare a notice in accordance with this section that declares the county treasurer's intention to sell the mobile homes on the tentative auction list under section 4 of this chapter.

(b) The notice required by subsection (a) must contain the following:

- (1) A list of mobile homes eligible for sale under this chapter.
- (2) A statement that the mobile homes included in the list will be sold at public auction to the highest bidder.
- (3) A statement, for informational purposes only, of the last known location of each mobile home by street address, if any, and lot number, if any.
- (4) A statement that the county does not warrant the accuracy of the street address and lot number at which the mobile home was last known to be located.
- (5) A statement indicating:
  - (A) the name of the owner of each mobile home with a single owner; or
  - (B) the name of at least one (1) of the owners of each mobile home with multiple owners.
- (6) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, which must include the following:
  - (A) A statement that the county treasurer will apply on or after a date designated in the notice for a court judgment against the mobile homes for an amount that is **not less than the amount of the delinquent personal property taxes, penalties, and set by the county executive and includes** collection expenses attributable to the mobile homes, and for an order to sell the mobile homes at public auction to the highest bidder.
  - (B) A statement that any defense to the application for judgment must be:
    - (i) filed with the court; and
    - (ii) served on the county treasurer;
 before the date designated as the earliest date on which the application for judgment may be filed.
  - (C) A statement that the county treasurer is entitled to receive all pleadings, motions, petitions, and other filings related to the defense to the application for judgment.
  - (D) A statement that the court will set a date for a hearing at least seven (7) days before the advertised public auction date and that the court will determine any defenses to the application for judgment at the hearing.
- (7) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all mobile homes have been offered for sale.
- (8) A statement that the sale will take place at the times and dates designated in the notice. Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.

(9) A statement that if the mobile home is sold for an amount that exceeds the sum of the delinquent personal property taxes, penalties, and collection expenses attributable to the mobile home, the owner of record of the mobile home who is divested of ownership at the time the mobile home is sold may have a right to the amount of the sales price minus the amount remaining after the delinquent property taxes, penalties, and collection expenses are paid.

SECTION 22. IC 6-1.1-23.5-18, AS ADDED BY P.L.235-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 18. (a) Whenever:

- (1) a mobile home assessed as personal property is offered for sale under this chapter; and
- (2) no bid is received;

the county auditor shall prepare a certified statement of the actual collection costs incurred by the county.

(b) The county auditor shall place the amount specified in the certified statement prepared under subsection (a) on the tax duplicate of the mobile home assessed as personal property that is offered but not sold at the sale. The amount shall be collected as personal property taxes are collected and paid into the county general fund.

**(c) The taxpayer who is delinquent in the payment of taxes causing the tax sale maintains ownership of the mobile home and liability for the delinquent taxes.**

SECTION 23. IC 6-1.1-39-3, AS AMENDED BY P.L.4-2005, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3. (a) The fiscal body shall publish notice of the adoption and substance of the ordinance in accordance with IC 5-3-1 after:

- (1) the adoption of the ordinance under section 2 of this chapter; and
- (2) the fiscal body receives preliminary certification from the Indiana economic development corporation under section 2.5 of this chapter that the proposed industrial development project qualifies as a qualified industrial development project and that there is a reasonable likelihood that a loan from the industrial development fund will be approved under IC 5-28-9-12.

The notice must state the general boundaries of the area designated as an economic development district and must state that written remonstrances may be filed with the fiscal body until the time designated for the hearing. The notice must also name the place, date, and time when the fiscal body will receive and hear remonstrances and objections from persons interested in or affected by the proceedings pertaining to the proposed economic development district designation and will determine the public utility and benefit of the proposed economic development district designation. All persons affected in any manner by the hearing, including all taxpayers of the economic development district, shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, adjournments, and orders of the fiscal body affecting the economic development district if the fiscal body gives the notice required by this section.

(b) A copy of the notice of the hearing shall be filed with the office of the unit's plan commission, board of zoning appeals, works board, park board, building commissioner, and any other departments, bodies, or officers of the unit having to do with unit planning, variances from zoning ordinances, land use, or the issuance of building permits.

(c) At the hearing, which may be recessed and reconvened from time to time, the fiscal body shall hear all persons interested in the proceedings and shall consider all written remonstrances and objections that have been filed. After considering the evidence presented, the fiscal body shall take final action determining the public utility and benefit of the proposed economic development district designation and

confirming, modifying and confirming, or rescinding the ordinance. The final action taken by the fiscal body shall be recorded and is final and conclusive, except that an appeal may be taken in the manner prescribed by section 4 of this chapter.

**(d) If the fiscal body confirms, or modifies and confirms, the ordinance, the fiscal body shall file a copy of the ordinance with both the auditor of the county in which the unit is located and the department, together with any supporting documents that are relevant to the computation of assessed values in the allocation area, within thirty (30) days after the date on which the fiscal body takes final action on the ordinance.**

SECTION 24. IC 6-1.1-39-5, AS AMENDED BY P.L.86-2018, SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 5. (a) A declaratory ordinance adopted under section 2 of this chapter and confirmed under section 3 of this chapter must include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. The allocation provision must apply to the entire economic development district. The allocation provisions must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the economic development district be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units. However, if the effective date of the allocation provision of a declaratory ordinance is after March 1, 1985, and before January 1, 1986, and if an improvement to property was partially completed on March 1, 1985, the unit may provide in the declaratory ordinance that the taxes attributable to the assessed value of the property as finally determined for March 1, 1984, shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) Except as otherwise provided in this section, part or all of the property tax proceeds in excess of those described in subdivision (1), as specified in the declaratory ordinance, shall be allocated to the unit for the economic development district and, when collected, paid into a special fund established by the unit for that economic development district that may be used only to pay the principal of and interest on obligations owed by the unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in, or serving, that economic development district. The amount not paid into the special fund shall be paid to the respective units in the manner prescribed by subdivision (1).

(3) When the money in the fund is sufficient to pay all outstanding principal of and interest (to the earliest date on which the obligations can be redeemed) on obligations owed by the unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in, or serving, that economic development district, money in the special fund in excess of that amount shall be paid to the respective taxing units in the manner prescribed by subdivision (1).

(b) Property tax proceeds allocable to the economic development district under subsection (a)(2) must, subject to subsection (a)(3), be irrevocably pledged by the unit for payment as set forth in subsection (a)(2).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the economic development district that is annexed by

any taxing unit after the effective date of the allocation provision of the declaratory ordinance is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Notwithstanding any other law, each assessor shall, upon petition of the fiscal body, reassess the taxable property situated upon or in, or added to, the economic development district effective on the next assessment date after the petition.

(e) Notwithstanding any other law, the assessed value of all taxable property in the economic development district, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located, is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(f) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each reassessment of a group of parcels under a reassessment plan prepared under IC 6-1.1-4-4.2 the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment on the property tax proceeds allocated to the district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1.

(g) As used in this section, "property taxes" means:

(1) taxes imposed under this article on real property; and

(2) any part of the taxes imposed under this article on depreciable personal property that the unit has by ordinance allocated to the economic development district. However, the ordinance may not limit the allocation to taxes on depreciable personal property with any particular useful life or lives.

If a unit had, by ordinance adopted before May 8, 1987, allocated to an economic development district property taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the ordinance continues in effect until an ordinance is adopted by the unit under subdivision (2).

(h) As used in this section, "base assessed value" means, **subject to subsection (i):**

(1) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (f); plus

(2) to the extent that it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

Subdivision (2) applies only to economic development districts established after June 30, 1997, and to additional areas established after June 30, 1997.

**(i) If a fiscal body confirms, or modifies and confirms, an ordinance under section 3 of this chapter and the fiscal body makes either of the filings required under section 3(d) of this chapter after the first anniversary of the effective date of the allocation provision in the ordinance, the**

auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

- (1) the date on which the documents are filed with the county auditor; or
- (2) the date on which the documents are filed with the department."

Page 15, between lines 38 and 39, begin a new paragraph and insert:

"SECTION 42. IC 8-1.5-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) The board has general supervisory powers over the utilities under its control, with responsibility for the detailed supervision of each utility to be vested in its superintendent, who is responsible to the board for the business and technical operation of the utility. The board shall:

- (1) fix the number and compensation of employees;
- (2) adopt rules governing the appointment of employees including making proper classifications and rules to:
  - (A) determine the eligibility of applicants;
  - (B) determine by competitive examination the relative fitness of applicants for positions;
  - (C) establish eligible lists arranged according to the ratings secured;
  - (D) provide for the appointment of those having the highest ratings; and
  - (E) provide for the promotion of employees;
- (3) subject to IC 36-4-9-2, appoint a superintendent or manager of each utility under its control who is responsible to the board for the business and technical operation of the utility; the board shall make the appointment on the basis of fitness to manage the particular utility to which he is to be assigned, taking into account his executive ability and his knowledge of the utility industry;
- (4) subject to IC 36-4-9-12, hire attorneys when required for the operation of the utility;
- (5) hire professional or expert personnel when required for the operation of the utility;
- (6) submit a budget of its financial needs for the next year in the detail required by the municipal legislative body;
- (7) recommend to the legislative body reasonable and just rates and charges for services to the patrons of each utility;
- (8) appropriate, lease, rent, purchase, and hold all real and personal property of the utility;
- (9) enter upon lands for the purpose of surveying or examining the land to determine the location of any plant or appurtenances;
- (10) award contracts for:
  - (A) the purchase of capital equipment;
  - (B) the construction of capital improvements; or
  - (C) other property or purposes that are necessary for the full and efficient construction, management, and operation of each utility;
- (11) adopt rules for the safe, economical, and efficient management and protection of each utility;
- (12) deposit at least weekly with the municipal fiscal officer all money collected from each utility to be kept in a separate fund subject to the order of the board; and
- (13) make monthly reports to the fiscal officer of the receipts and disbursements of money belonging to each utility and an annual report of the condition of the utility.

(b) The board may purchase by contract electricity, water, gas, power, or any other commodity or service for the purpose of furnishing the commodity or service to the patrons of the municipally owned utility or to the municipality itself.

(c) If the board wants to purchase the commodity or service from a public utility and the parties cannot agree on a rate or charge to be paid for it, either party may apply to the commission or other appropriate state or federal regulatory agency to establish a fair and reasonable rate or charge to be paid for the

commodity or service.

(d) The board may discontinue water service by a waterworks to:

- (1) a water consumer; or
- (2) any property;

upon failure by the water consumer or the property owner to pay charges legally due for sewer or sewage disposal plant service. However, the water service may not be discontinued for nonpayment of sewer or sewage disposal plant service charges until the charges have been due and unpaid for at least ~~thirty~~ **(30) days: the time fixed by the board governing the sewer or sewage disposal plant service.**

(e) Before water service is discontinued under subsection (d), the board must give written notice to the water consumer or property owner of its intention to discontinue water service if the unpaid sewer or sewage disposal plant service charges are not paid before a date specified in the notice. The notice must be mailed not less than ten (10) days before water service is to be discontinued and addressed to the water consumer or the property owner at ~~his~~ **the consumer's or owner's** last known address.

SECTION 43. IC 8-22-3.5-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 6. (a) After adoption of the resolution under section 5 of this chapter, the commission shall:

- (1) publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1; and
- (2) file the following information with each taxing unit that has authority to levy property taxes in the geographic area where the airport development zone is located:

(A) A copy of the notice required by subdivision (1).

(B) A statement disclosing the impact of the airport development zone, including the following:

- (i) The estimated economic benefits and costs incurred by the airport development zone, as measured by increased employment and anticipated growth of real property assessed values.
- (ii) The anticipated impact on tax revenues of each taxing unit.

The notice must state the general boundaries of the area designated as an airport development zone and must state that written remonstrances may be filed with the commission until the time designated for the hearing. The notice must also name the place, date, and time when the commission will receive and hear remonstrances and objections from persons interested in or affected by the proceedings pertaining to the proposed airport development zone designation and will determine the public utility and benefit of the proposed airport development zone designation. The commission shall file the information required by subdivision (2) with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the public hearing. All persons affected in any manner by the hearing, including all taxpayers within the taxing district of the airport authority, shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, adjournments, and orders of the commission affecting the airport development zone if the commission gives the notice required by this section.

(b) At the hearing, which may be recessed and reconvened from time to time, the commission shall hear all persons interested in the proceedings and shall consider all written remonstrances and objections that have been filed. After considering the evidence presented, the commission shall take final action determining the public utility and benefit of the proposed airport development zone designation and confirming, modifying and confirming, or rescinding the resolution. The final action taken by the commission shall be recorded and is final and conclusive, except that an appeal may be taken in the manner prescribed by section 7 of this chapter.

**(c) If the commission confirms, or modifies and confirms,**

**the resolution, the commission shall file a copy of the resolution with both the auditor of the county in which the airport development zone is located and the department of local government finance, together with any supporting documents that are relevant to the computation of assessed values in the airport development zone, within thirty (30) days after the date on which the commission takes final action on the resolution.**

SECTION 44. IC 8-22-3.5-9, AS AMENDED BY P.L.203-2011, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 9. (a) As used in this section, "base assessed value" means, **subject to subsection (k):**

- (1) the net assessed value of all the tangible property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the commission's resolution adopted under section 5 or 9.5 of this chapter, notwithstanding the date of the final action taken under section 6 of this chapter; plus
- (2) to the extent it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

However, subdivision (2) applies only to an airport development zone established after June 30, 1997, and the portion of an airport development zone established before June 30, 1997, that is added to an existing airport development zone.

(b) A resolution adopted under section 5 of this chapter and confirmed under section 6 of this chapter must include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section.

(c) The allocation provision must:

- (1) apply to the entire airport development zone; and
- (2) require that any property tax on taxable tangible property subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes in the airport development zone be allocated and distributed as provided in subsections (d) and (e).

(d) Except as otherwise provided in this section:

- (1) the proceeds of the taxes attributable to the lesser of:
  - (A) the assessed value of the tangible property for the assessment date with respect to which the allocation and distribution is made; or
  - (B) the base assessed value;

shall be allocated and, when collected, paid into the funds of the respective taxing units; and

- (2) the excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution are made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(e) All of the property tax proceeds in excess of those described in subsection (d) shall be allocated to the eligible entity for the airport development zone and, when collected, paid into special funds as follows:

- (1) The commission may determine that a portion of tax proceeds shall be allocated to a training grant fund to be expended by the commission without appropriation solely for the purpose of reimbursing training expenses incurred by public or private entities in the training of employees for the qualified airport development project.
- (2) The commission may determine that a portion of tax proceeds shall be allocated to a debt service fund and

dedicated to the payment of principal and interest on revenue bonds or a loan contract of the board of aviation commissioners or airport authority for a qualified airport development project, to the payment of leases for a qualified airport development project, or to the payment of principal and interest on bonds issued by an eligible entity to pay for qualified airport development projects in the airport development zone or serving the airport development zone.

(3) The commission may determine that a part of the tax proceeds shall be allocated to a project fund and used to pay expenses incurred by the commission for a qualified airport development project that is in the airport development zone or is serving the airport development zone.

(4) Except as provided in subsection (f), all remaining tax proceeds after allocations are made under subdivisions (1), (2), and (3) shall be allocated to a project fund and dedicated to the reimbursement of expenditures made by the commission for a qualified airport development project that is in the airport development zone or is serving the airport development zone.

(f) Before July 15 of each year, the commission shall do the following:

(1) Determine the amount, if any, by which tax proceeds allocated to the project fund in subsection (e)(3) in the following year will exceed the amount necessary to satisfy amounts required under subsection (e).

(2) Provide a written notice to the county auditor and the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

(A) state the amount, if any, of excess tax proceeds that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subsection (d)(1); or

(B) state that the commission has determined that there are no excess tax proceeds that may be allocated to the respective taxing units in the manner prescribed in subsection (d)(1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess tax proceeds determined by the commission.

(g) When money in the debt service fund and in the project fund is sufficient to pay all outstanding principal and interest (to the earliest date on which the obligations can be redeemed) on revenue bonds issued by the board of aviation commissioners or airport authority for the financing of qualified airport development projects, all lease rentals payable on leases of qualified airport development projects, and all costs and expenditures associated with all qualified airport development projects, money in the debt service fund and in the project fund in excess of those amounts shall be paid to the respective taxing units in the manner prescribed by subsection (d)(1).

(h) Property tax proceeds allocable to the debt service fund under subsection (e)(2) must, subject to subsection (g), be irrevocably pledged by the eligible entity for the purpose set forth in subsection (e)(2).

(i) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable tangible property situated upon or in, or added to, the airport development zone effective on the next assessment date after the petition.

(j) Notwithstanding any other law, the assessed value of all taxable tangible property in the airport development zone, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

- (1) the assessed value of the tangible property as valued without regard to this section; or
- (2) the base assessed value.

(k) If the commission confirms, or modifies and confirms, a resolution under section 6 of this chapter and the commission makes either of the filings required under section 6(c) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the airport development zone is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

- (1) the date on which the documents are filed with the county auditor; or
- (2) the date on which the documents are filed with the department of local government finance."

Page 16, after line 18, begin a new paragraph and insert:

"SECTION 48. IC 36-3-5.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

#### Chapter 5.5. Training for Clerk and Fiscal Officer

Sec. 1. As used in this chapter, "training courses" refers to training courses, workshops, training institutes authorized by IC 5-11-14, formal academies, special seminars, and other in-service training related to the office of the:

- (1) clerk of the consolidated city described in IC 36-3-4-8; and
- (2) fiscal officer of the consolidated city described in IC 36-3-5-2.5;

that are developed or offered under the rubric of a generally accepted professional association, association of governments or a state agency or department, or public university or affiliated center.

Sec. 2. An individual who is appointed to or holds an office described in section 1 of this chapter on or after November 5, 2019, shall complete at least:

- (1) fourteen (14) hours of training courses within one (1) year; and
- (2) thirty-six (36) hours of training courses within three (3) years;

after the individual is appointed to or while the individual holds an office described in section 1 of this chapter.

Sec. 3. A training course that an individual completes:

- (1) after being appointed to an office described in this section; and
- (2) before the individual begins serving in an office described in this section;

shall be counted toward the requirements under section 2 of this chapter.

Sec. 4. An individual shall fulfill the training requirements established by section 2 of this chapter for each four (4) year period during which the individual holds an office described in section 1 of this chapter.

Sec. 5. This section applies only to an individual appointed to fill a vacancy in an office described in section 1 of this chapter. An individual described in this section may, but is not required to, take training courses required by section 2 of this chapter. If an individual described in this section takes a training course required by section 2 of this chapter for an office described in section 1 of this chapter, the consolidated city shall pay for the training course as if the individual had been appointed to an office described in section 1 of this chapter.

Sec. 6. The:

- (1) executive;
- (2) legislative body; and
- (3) individual who holds an office described in section 1 of this chapter;

shall use all reasonable means to ensure that the individual who holds an office described in section 1 of this chapter complies with the training requirements established by section 2 of this chapter.

Sec. 7. The individual who holds an office described in section 1 of this chapter shall maintain written documentation of the training courses that the individual completes toward the requirements of this chapter.

Sec. 8. If the consolidated city reorganizes under IC 36-1.5, the individual who performs the functions of an office described in section 1 of this chapter for the consolidated city shall comply with the training requirements established by this chapter for the reorganized political subdivision.

SECTION 49. IC 36-4-10-8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 8. (a) As used in this section, "training courses" refers to training courses, workshops, training institutes authorized by IC 5-11-14, formal academies, special seminars, and other in-service training related to an office described in section 2 of this chapter that are developed or offered under the rubric of a generally accepted professional association, association of governments or a state agency or department, or public university or affiliated center.

(b) An individual elected or appointed to an office described in section 2 of this chapter on or after November 5, 2019, shall complete at least:

- (1) fourteen (14) hours of training courses within one (1) year; and
- (2) thirty-six (36) hours of training courses within three (3) years;

after the individual is elected or appointed to an office described in section 2 of this chapter.

(c) A training course that an individual completes:

- (1) after being elected or appointed to an office described in section 2 of this chapter; and
- (2) before the individual begins serving in an office described in section 2 of this chapter;

shall be counted toward the requirements under subsection (b).

(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected or appointed to an office described in section 2 of this chapter.

(e) This subsection applies only to an individual appointed to fill a vacancy in an office described in section 2 of this chapter. An individual described in this subsection may, but is not required to, take training courses required by subsection (b). If an individual described in this subsection takes a training course required by subsection (b) for an office described in section 2 of this chapter, the city shall pay for the training course as if the individual had been elected or appointed to an office described in section 2 of this chapter.

(f) The:

- (1) city executive;
- (2) city legislative body; and
- (3) individual who holds the office described in section 2 of this chapter;

shall use all reasonable means to ensure that the individual who holds the office described in section 2 of this chapter complies with the training requirements established by this section.

(g) The individual who holds the office described in section 2 of this chapter shall maintain written documentation of the training courses that the individual completes toward the requirements of this section.

(h) If a city reorganizes under IC 36-1.5, the individual who performs the functions of an office described in section 2 of this chapter for the city shall comply with the training requirements established by this section for the reorganized political subdivision.

SECTION 50. IC 36-5-6-10 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS

[EFFECTIVE JULY 1, 2019]: Sec. 10. (a) As used in this section, "training courses" refers to training courses, workshops, training institutes authorized by IC 5-11-14, formal academies, special seminars, and other in-service training related to an office described in section 2 of this chapter that are developed or offered under the rubric of a generally accepted professional association, association of governments or a state agency or department, or public university or affiliated center.

(b) An individual elected to the office described in section 2 of this chapter on or after November 5, 2019, shall complete at least:

- (1) fourteen (14) hours of training courses within one (1) year; and
- (2) thirty-six (36) hours of training courses within three (3) years;

after the individual is elected to the office described in section 2 of this chapter.

(c) A training course that an individual completes:

- (1) after being elected to the office described in section 2 of this chapter; and
- (2) before the individual begins serving in the office described in section 2 of this chapter;

shall be counted toward the requirements under subsection (b).

(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected to the office described in section 2 of this chapter.

(e) This subsection applies only to an individual appointed to fill a vacancy in the office described in section 2 of this chapter. An individual described in this subsection may, but is not required to, take training courses required by subsection (b). If an individual described in this subsection takes a training course required by subsection (b) for an individual elected to the office described in section 2 of this chapter, the town shall pay for the training course as if the individual had been elected to the office described in section 2 of this chapter.

(f) The:

- (1) town executive;
- (2) town legislative body; and
- (3) individual who holds the office described in section 2 of this chapter;

shall use all reasonable means to ensure that the individual who holds the office described in section 2 of this chapter complies with the training requirements established by this section.

(g) The individual who holds the office described in section 2 of this chapter shall maintain written documentation of the training courses that the individual completes toward the requirements of this section.

(h) If a town reorganizes under IC 36-1.5, the individual who performs the functions of the office described in section 2 of this chapter for the town shall comply with the training requirements established by this section for the reorganized political subdivision.

SECTION 51. IC 36-7-14-17, AS AMENDED BY P.L.146-2008, SECTION 728, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 17. (a) After receipt of the written order of approval of the plan commission and approval of the municipal legislative body or county executive, the redevelopment commission shall publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1. The notice must:

- (1) state that maps and plats have been prepared and can be inspected at the office of the department; and
- (2) name a date when the commission will:
  - (A) receive and hear remonstrances and objections from persons interested in or affected by the proceedings pertaining to the proposed project or other actions to be

taken under the resolution; and

(B) determine the public utility and benefit of the proposed project or other actions.

All persons affected in any manner by the hearing, including all taxpayers of the special taxing district, shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, adjournments, and orders of the commission by the notice given under this section.

(b) A copy of the notice of the hearing on the resolution shall be filed in the office of the unit's plan commission, board of zoning appeals, works board, park board, and building commissioner, and any other departments, bodies, or officers of the unit having to do with unit planning, variances from zoning ordinances, land use, or the issuance of building permits. These agencies and officers shall take notice of the pendency of the hearing and, until the commission confirms, modifies and confirms, or rescinds the resolution, or the confirmation of the resolution is set aside on appeal, may not:

- (1) authorize any construction on property or sewers in the area described in the resolution, including substantial modifications, rebuilding, conversion, enlargement, additions, and major structural improvements; or
- (2) take any action regarding the zoning or rezoning of property, or the opening, closing, or improvement of streets, alleys, or boulevards in the area described in the resolution.

This subsection does not prohibit the granting of permits for ordinary maintenance or minor remodeling, or for changes necessary for the continued occupancy of buildings in the area.

(c) If the resolution to be considered at the hearing includes a provision establishing or amending an allocation provision under section 39 of this chapter, the redevelopment commission shall file the following information with each taxing unit that is wholly or partly located within the allocation area:

- (1) A copy of the notice required by subsection (a).
- (2) A statement disclosing the impact of the allocation area, including the following:
  - (A) The estimated economic benefits and costs incurred by the allocation area, as measured by increased employment and anticipated growth of real property assessed values.
  - (B) The anticipated impact on tax revenues of each taxing unit.

The redevelopment commission shall file the information required by this subsection with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the hearing.

(d) At the hearing, which may be adjourned from time to time, the redevelopment commission shall hear all persons interested in the proceedings and shall consider all written remonstrances and objections that have been filed. After considering the evidence presented, the commission shall take final action determining the public utility and benefit of the proposed project or other actions to be taken under the resolution, and confirming, modifying and confirming, or rescinding the resolution. The final action taken by the commission shall be recorded and is final and conclusive, except that an appeal may be taken in the manner prescribed by section 18 of this chapter.

(e) If the redevelopment commission adopts the resolution and the resolution includes a provision establishing or amending an allocation provision under section 39 of this chapter, the redevelopment commission shall file a copy of the resolution with both the auditor of the county in which the unit is located and the department of local government finance, together with any supporting documents that are relevant to the computation of assessed values in the allocation area, within thirty (30) days after the date on which the redevelopment commission takes final

**action on the resolution.**

SECTION 52. IC 36-7-14-39, AS AMENDED BY P.L.86-2018, SECTION 344, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 39. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a declaratory resolution adopted under section 15 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means, **subject to subsection (j)**, the following:

(1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing an economic development area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(2) If an allocation provision is adopted after June 30, 1997, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(3) If:

(A) an allocation provision adopted before June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area expires after June 30, 1997; and

(B) after June 30, 1997, a new allocation provision is included in an amendment to the declaratory resolution;

the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted under subsection (h).

(4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h).

(5) If an allocation area established in an economic development area before July 1, 1995, is expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the area added after June 30, 1995.

(6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added after June 30, 1997.

Except as provided in section 39.3 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property. However, upon approval by a resolution of the redevelopment commission adopted before June 1, 1987, "property taxes" also includes taxes imposed under IC 6-1.1 on depreciable personal

property. If a redevelopment commission adopted before June 1, 1987, a resolution to include within the definition of property taxes, taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the commission may by resolution determine the percentage of taxes imposed under IC 6-1.1 on all depreciable personal property that will be included within the definition of property taxes. However, the percentage included must not exceed twenty-five percent (25%) of the taxes imposed under IC 6-1.1 on all depreciable personal property.

(b) A declaratory resolution adopted under section 15 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or amendment that establishes an allocation provision must include a specific finding of fact, supported by evidence, that the adoption of the allocation provision will result in new property taxes in the area that would not have been generated but for the adoption of the allocation provision. For an allocation area established before July 1, 1995, the expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any obligations that are outstanding on July 1, 2015, whichever is later. A declaratory resolution or an amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions



(1) and (2) shall be allocated to the redevelopment district and, when collected, paid into an allocation fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds which are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 27 of this chapter.

(D) Pay the principal of and interest on bonds issued by the unit to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 25.2 of this chapter.

(G) Reimburse the unit for expenditures made by it for local public improvements (which include buildings, parking facilities, and other items described in section 25.1(a) of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) For property taxes first due and payable before January 1, 2009, pay all or a part of a property tax replacement credit to taxpayers in an allocation area as determined by the redevelopment commission. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(i) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its repeal) that is attributable to the taxing district; by

(ii) the STEP ONE sum.

STEP THREE: Multiply:

(i) the STEP TWO quotient; times

(ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under section 39.5 of this chapter (before its repeal) in the same year.

(J) Pay expenses incurred by the redevelopment commission for local public improvements that are in the allocation area or serving the allocation area. Public

improvements include buildings, parking facilities, and other items described in section 25.1(a) of this chapter.

(K) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(L) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

(i) Make, when due, any payments required under clauses (A) through (K), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.

(ii) Make any reimbursements required under this subdivision.

(iii) Pay any expenses required under this subdivision.

(iv) Establish, augment, or restore any debt service reserve under this subdivision.

(M) Expend money and provide financial assistance as authorized in section 12.2(a)(27) of this chapter.

The allocation fund may not be used for operating expenses of the commission.

(4) Except as provided in subsection (g), before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to produce the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3), plus the amount necessary for other purposes described in subdivision (3).

(B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).



The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation of assessed value to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3) or lessors under section 25.3 of this chapter.

(C) If:

(i) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3); plus

(ii) the amount necessary for other purposes described in subdivision (3);

the commission shall submit to the legislative body of the unit its determination of the excess assessed value that the commission proposes to allocate to the respective taxing units in the manner prescribed in subdivision (1). The legislative body of the unit may approve the commission's determination or modify the amount of the excess assessed value that will be allocated to the respective taxing units in the manner prescribed in subdivision (1).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the redevelopment commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata portion of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds

under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. Those programs shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

(h) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each reassessment in an area under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection:

(1) may not include the effect of phasing in assessed value due to property tax abatements under IC 6-1.1-12.1;

(2) may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the reassessment plan or the annual adjustment had not occurred; and

(3) may decrease base assessed value only to the extent that assessed values in the allocation area have been decreased due to annual adjustments or the reassessment under the reassessment plan.

Assessed value increases attributable to the application of an abatement schedule under IC 6-1.1-12.1 may not be included in the base assessed value of an allocation area. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

**(j) If a redevelopment commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the redevelopment commission makes either of the filings required under section 17(e) of this chapter after the first anniversary of**

the effective date of the allocation provision, the auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

(1) the date on which the documents are filed with the county auditor; or

(2) the date on which the documents are filed with the department of local government finance.

SECTION 53. IC 36-7-14-39.2, AS AMENDED BY P.L.119-2012, SECTION 207, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 39.2. (a) This section applies to a county having a population of more than two hundred fifty thousand (250,000) but less than two hundred seventy thousand (270,000).

(b) As used in this section, "designated taxpayer" means any taxpayer designated by the commission in a declaratory resolution adopted or amended under section 15 or 17.5 of this chapter and with respect to which the commission finds that taxes to be derived from the taxpayer's depreciable personal property in the allocation area, in excess of the taxes attributable to the base assessed value of that personal property, are reasonably expected to exceed in one (1) or more future years the taxes to be derived from the taxpayer's real property in the allocation area in excess of the taxes attributable to the base assessed value of that real property.

(c) The allocation provision of a declaratory resolution may modify the definition of "property taxes" under section 39(a) of this chapter to include taxes imposed under IC 6-1.1 on the depreciable personal property of designated taxpayers, in accordance with the procedures and limitations set forth in this section and section 39 of this chapter. If such a modification is included in the resolution for purposes of section 39 of this chapter, the term "base assessed value" with respect to the depreciable personal property of designated taxpayers means, **subject to section 39(j) of this chapter**, the net assessed value of all the depreciable personal property as finally determined for the assessment date immediately preceding:

(1) the effective date of the modification, for modifications adopted before July 1, 1995; and

(2) the adoption date of the modification for modifications adopted after June 30, 1995;

as adjusted under section 39(h) of this chapter.

SECTION 54. IC 36-7-14-39.3, AS AMENDED BY P.L.6-2012, SECTION 244, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 39.3. (a) As used in this section, "depreciable personal property" refers to:

(1) all of the designated taxpayer's depreciable personal property that is located in the allocation area; and

(2) all other depreciable property located and taxable on the designated taxpayer's site of operations within the allocation area.

(b) As used in this section, "designated taxpayer" means any taxpayer designated by the commission in a declaratory resolution adopted or amended under section 15 or 17.5 of this chapter, and with respect to which the commission finds that taxes to be derived from the depreciable personal property in the allocation area, in excess of the taxes attributable to the base assessed value of that personal property, are needed to pay debt service or to provide security for bonds issued under section 25.1 of this chapter or to make payments or to provide security on leases payable under section 25.2 of this chapter in order to provide local public improvements for a particular allocation area. However, a commission may not designate a taxpayer after June 30, 1992, unless the commission also finds that:

(1) the taxpayer's property in the allocation area will consist primarily of industrial, manufacturing, warehousing, research and development, processing, distribution, or transportation related projects or regulated amusement devices (as defined in IC 22-12-1-19.1) and related improvements; and

(2) the taxpayer's property in the allocation area will not consist primarily of retail, commercial, or residential projects, other than an amusement park or tourism industry project.

(c) The allocation provision of a declaratory resolution may modify the definition of "property taxes" under section 39(a) of this chapter to include taxes imposed under IC 6-1.1 on the depreciable personal property located and taxable on the site of operations of the designated taxpayers in accordance with the procedures and limitations set forth in this section and section 39 of this chapter. If such a modification is included in the resolution, for purposes of section 39 of this chapter the term "base assessed value" with respect to the depreciable personal property means, **subject to section 39(j) of this chapter**, the net assessed value of all the depreciable personal property as finally determined for the assessment date immediately preceding:

(1) the effective date of the modification, for modifications adopted before July 1, 1995; and

(2) the adoption date of the modification for modifications adopted after June 30, 1995;

as adjusted under section 39(h) of this chapter.

(d) A declaratory resolution of a city redevelopment commission that is adopted before March 20, 1990, is legalized and validated as if it had been adopted under this section.

(e) An action taken by a redevelopment commission before February 24, 1992, to designate a taxpayer, modify the definition of property taxes, or establish a base assessed value as described in this section, as in effect on February 24, 1992, is legalized and validated as if this section, as in effect on February 24, 1992, had been in effect on the date of the action.

(f) The amendment made to this section by P.L.41-1992, does not affect actions taken pursuant to P.L.35-1990.

(g) A declaratory resolution or an amendment to a declaratory resolution that was adopted by:

(1) a county redevelopment commission for a county; or

(2) a city redevelopment commission for a city;

before February 26, 1992, is legalized and validated as if the declaratory resolution or amendment had been adopted under this section as amended by P.L.147-1992.

SECTION 55. IC 36-7-14-48, AS AMENDED BY P.L.184-2016, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 48. (a) Notwithstanding section 39(a) of this chapter, with respect to the allocation and distribution of property taxes for the accomplishment of a program adopted under section 45 of this chapter, "base assessed value" means, **subject to section 39(j) of this chapter**, the net assessed value of all of the property, other than personal property, as finally determined for the assessment date immediately preceding the effective date of the allocation provision, as adjusted under section 39(h) of this chapter.

(b) The allocation fund established under section 39(b) of this chapter for the allocation area for a program adopted under section 45 of this chapter may be used only for purposes related to the accomplishment of the program, including the following:

(1) The construction, rehabilitation, or repair of residential units within the allocation area.

(2) The construction, reconstruction, or repair of any infrastructure (including streets, sidewalks, and sewers) within or serving the allocation area.

(3) The acquisition of real property and interests in real property within the allocation area.

(4) The demolition of real property within the allocation area.

(5) The provision of financial assistance to enable individuals and families to purchase or lease residential units within the allocation area. However, financial assistance may be provided only to those individuals and families whose income is at or below the county's median

income for individuals and families, respectively.

(6) The provision of financial assistance to neighborhood development corporations to permit them to provide financial assistance for the purposes described in subdivision (5).

(7) For property taxes first due and payable before January 1, 2009, providing each taxpayer in the allocation area a credit for property tax replacement as determined under subsections (c) and (d). However, the commission may provide this credit only if the municipal legislative body (in the case of a redevelopment commission established by a municipality) or the county executive (in the case of a redevelopment commission established by a county) establishes the credit by ordinance adopted in the year before the year in which the credit is provided.

(c) The maximum credit that may be provided under subsection (b)(7) to a taxpayer in a taxing district that contains all or part of an allocation area established for a program adopted under section 45 of this chapter shall be determined as follows:

STEP ONE: Determine that part of the sum of the amounts described in IC 6-1.1-21-2(g)(1)(A) and IC 6-1.1-21-2(g)(2) through IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(A) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2) (before its repeal) for that year as determined under IC 6-1.1-21-4(a)(1) (before its repeal) that is attributable to the taxing district; by

(B) the amount determined under STEP ONE.

STEP THREE: Multiply:

(A) the STEP TWO quotient; by

(B) the taxpayer's taxes (as defined in IC 6-1.1-21-2) (before its repeal) levied in the taxing district allocated to the allocation fund, including the amount that would have been allocated but for the credit.

(d) The commission may determine to grant to taxpayers in an allocation area from its allocation fund a credit under this section, as calculated under subsection (c). Except as provided in subsection (g), one-half (1/2) of the credit shall be applied to each installment of taxes (as defined in IC 6-1.1-21-2) (before its repeal) that under IC 6-1.1-22-9 are due and payable in a year. The commission must provide for the credit annually by a resolution and must find in the resolution the following:

(1) That the money to be collected and deposited in the allocation fund, based upon historical collection rates, after granting the credit will equal the amounts payable for contractual obligations from the fund, plus ten percent (10%) of those amounts.

(2) If bonds payable from the fund are outstanding, that there is a debt service reserve for the bonds that at least equals the amount of the credit to be granted.

(3) If bonds of a lessor under section 25.2 of this chapter or under IC 36-1-10 are outstanding and if lease rentals are payable from the fund, that there is a debt service reserve for those bonds that at least equals the amount of the credit to be granted.

If the tax increment is insufficient to grant the credit in full, the commission may grant the credit in part, prorated among all taxpayers.

(e) Notwithstanding section 39(b) of this chapter, the allocation fund established under section 39(b) of this chapter for the allocation area for a program adopted under section 45 of this chapter may only be used to do one (1) or more of the following:

(1) Accomplish one (1) or more of the actions set forth in section 39(b)(3)(A) through 39(b)(3)(H) and 39(b)(3)(J) of this chapter for property that is residential in nature.

(2) Reimburse the county or municipality for expenditures made by the county or municipality in order to accomplish the housing program in that allocation area.

The allocation fund may not be used for operating expenses of the commission.

(f) Notwithstanding section 39(b) of this chapter, the commission shall, relative to the allocation fund established under section 39(b) of this chapter for an allocation area for a program adopted under section 45 of this chapter, do the following before June 15 of each year:

(1) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to produce the property taxes necessary to:

(A) make the distribution required under section 39(b)(2) of this chapter;

(B) make, when due, principal and interest payments on bonds described in section 39(b)(3) of this chapter;

(C) pay the amount necessary for other purposes described in section 39(b)(3) of this chapter; and

(D) reimburse the county or municipality for anticipated expenditures described in subsection (e)(2).

(2) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(A) state the amount, if any, of excess property taxes that the commission has determined may be paid to the respective taxing units in the manner prescribed in section 39(b)(1) of this chapter; or

(B) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission.

(3) If:

(A) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (1); plus

(B) the amount necessary for other purposes described in subdivision (1);

the commission shall submit to the legislative body of the unit its determination of the excess assessed value that the commission proposes to allocate to the respective taxing units in the manner prescribed in subdivision (2). The legislative body of the unit may approve the commission's determination or modify the amount of the excess assessed value that will be allocated to the respective taxing units in the manner prescribed in subdivision (2).

(g) This subsection applies to an allocation area only to the extent that the net assessed value of property that is assessed as residential property under the rules of the department of local government finance is not included in the base assessed value. If property tax installments with respect to a homestead (as defined in IC 6-1.1-12-37) are due in installments established by the department of local government finance under IC 6-1.1-22-9.5, each taxpayer subject to those installments in an allocation area is entitled to an additional credit under subsection (d) for the taxes (as defined in IC 6-1.1-21-2) (before its repeal) due in installments. The credit shall be applied in the same proportion to each installment of taxes (as defined in IC 6-1.1-21-2) (before its repeal).

SECTION 56. IC 36-7-14-52, AS AMENDED BY P.L.184-2016, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 52. (a) Notwithstanding section 39(a) of this chapter, with respect to the allocation and distribution of property taxes for the accomplishment of the purposes of an age-restricted housing program adopted under section 49 of this chapter, "base assessed value" means, **subject to section 39(j) of this chapter**, the net assessed value of all of the property, other than personal property, as finally determined for the assessment date immediately preceding the effective date of the allocation provision, as adjusted under section 39(h) of this chapter.

(b) The allocation fund established under section 39(b) of this chapter for the allocation area for an age-restricted housing program adopted under section 49 of this chapter may be used only for purposes related to the accomplishment of the purposes of the program, including, but not limited to, the following:

- (1) The construction of any infrastructure (including streets, sidewalks, and sewers) or local public improvements in, serving, or benefiting the allocation area.
- (2) The acquisition of real property and interests in real property within the allocation area.
- (3) The preparation of real property in anticipation of development of the real property within the allocation area.
- (4) To do any of the following:

(A) Pay the principal of and interest on bonds or any other obligations payable from allocated tax proceeds in the allocation area that are incurred by the redevelopment district for the purpose of financing or refinancing the age-restricted housing program established under section 49 of this chapter for the allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in the allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in the allocation area and from the special tax levied under section 27 of this chapter.

(D) Pay the principal of and interest on bonds issued by the unit to pay for local public improvements that are physically located in or physically connected to the allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in the allocation area.

(F) Make payments on leases payable from allocated tax proceeds in the allocation area under section 25.2 of this chapter.

(G) Reimburse the unit for expenditures made by the unit for local public improvements (which include buildings, parking facilities, and other items described in section 25.1(a) of this chapter) that are physically located in or physically connected to the allocation area.

(c) Notwithstanding section 39(b) of this chapter, the commission shall, relative to the allocation fund established under section 39(b) of this chapter for an allocation area for an age-restricted housing program adopted under section 49 of this chapter, do the following before June 15 of each year:

(1) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to produce the property taxes necessary to:

(A) make the distribution required under section 39(b)(2) of this chapter;

(B) make, when due, principal and interest payments on bonds described in section 39(b)(3) of this chapter;

(C) pay the amount necessary for other purposes

described in section 39(b)(3) of this chapter; and

(D) reimburse the county or municipality for anticipated expenditures described in subsection (b)(2).

(2) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(A) state the amount, if any, of excess property taxes that the commission has determined may be paid to the respective taxing units in the manner prescribed in section 39(b)(1) of this chapter; or

(B) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission.

SECTION 57. IC 36-7-15.1-10, AS AMENDED BY P.L.146-2008, SECTION 747, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 10. (a) After approval by the commission and the legislative body of the consolidated city under section 9 of this chapter, the commission shall publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1. The notice must:

(1) state that maps, plats, or maps and plats have been prepared and can be inspected at the office of the department; and

(2) name a date when the commission will:

(A) receive and hear remonstrances and other testimony from persons interested in or affected by the proceeding pertaining to the proposed project or other actions to be taken under the resolution; and

(B) determine the public utility and benefit of the proposed project or other actions.

All persons affected in any manner by the hearing, including all taxpayers of the redevelopment district, shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, adjournments, and orders of the commission by the notice given under this section.

(b) A copy of the notice of the hearing on the resolution shall be filed in the office of the commission, board of zoning appeals, works board, park board, and any other departments, bodies, or officers of the consolidated city having to do with planning, variances from zoning ordinances, land use, or the issuance of building permits. These agencies and officers shall take notice of the pendency of the hearing, and until the commission confirms, modifies and confirms, or rescinds the resolution, or the confirmation of the resolution is set aside on appeal, they may not, without approval of the commission:

(1) authorize any construction on property or sewers in the area described in the resolution, including substantial modifications, rebuilding, conversion, enlargement, additions, and major structural improvements; or

(2) take any action regarding the zoning or rezoning of property, or the opening, closing, or improvement of public ways in the area described in the resolution.

This subsection does not prohibit the granting of permits for ordinary maintenance or minor remodeling, or for changes necessary for the continued occupancy of buildings in the area.

(c) If the resolution to be considered at the hearing includes a provision establishing or amending an allocation provision under section 26 of this chapter, the commission shall file the following information with each taxing unit that is wholly or partly located within the allocation area:

(1) A copy of the notice required by subsection (a).

(2) A statement disclosing the impact of the allocation area, including the following:

(A) The estimated economic benefits and costs incurred by the allocation area, as measured by increased employment and anticipated growth of real property assessed values.

(B) The anticipated impact on tax revenues of each taxing unit.

The commission shall file the information required by this subsection with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the hearing.

(d) At the hearing, which may be adjourned from time to time, the commission shall hear all persons interested in the proceedings and shall consider all written remonstrances and objections that have been filed. After considering the evidence presented, the commission shall take final action determining the public utility and benefit of the proposed project or other actions to be taken under the resolution, and confirming, modifying and confirming, or rescinding the resolution. The final action taken by the commission shall be recorded and is final and conclusive, except that an appeal may be taken under section 11 of this chapter.

**(e) If the commission adopts the resolution and the resolution includes a provision establishing or amending an allocation provision under section 26 of this chapter, the commission shall file a copy of the resolution with both the auditor of the county in which the unit is located and the department of local government finance, together with any supporting documents that are relevant to the computation of assessed values in the allocation area, within thirty (30) days after the date on which the commission takes final action on the resolution.**

SECTION 58. IC 36-7-15.1-26, AS AMENDED BY P.L.86-2018, SECTION 345, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 26. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a resolution adopted under section 8 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means, **subject to subsection (j)**, the following:

(1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing an economic development area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(2) If an allocation provision is adopted after June 30, 1997, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of

local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(3) If:

(A) an allocation provision adopted before June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area expires after June 30, 1997; and

(B) after June 30, 1997, a new allocation provision is included in an amendment to the declaratory resolution;

the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted under subsection (h).

(4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h).

(5) If an allocation area established in an economic development area before July 1, 1995, is expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the area added after June 30, 1995.

(6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added after June 30, 1997.

Except as provided in section 26.2 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property. However, upon approval by a resolution of the redevelopment commission adopted before June 1, 1987, "property taxes" also includes taxes imposed under IC 6-1.1 on depreciable personal property. If a redevelopment commission adopted before June 1, 1987, a resolution to include within the definition of property taxes, taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the commission may by resolution determine the percentage of taxes imposed under IC 6-1.1 on all depreciable personal property that will be included within the definition of property taxes. However, the percentage included must not exceed twenty-five percent (25%) of the taxes imposed under IC 6-1.1 on all depreciable personal property.

(b) A resolution adopted under section 8 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A resolution previously adopted may include an allocation provision by the amendment of that resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or amendment that establishes an allocation provision must include a specific finding of fact, supported by evidence, that the adoption of the allocation provision will result in new property taxes in the area that would not have been generated but for the adoption of the allocation provision. For an allocation area established before July 1, 1995, the expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any obligations that are outstanding on July 1, 2015, whichever is later. However, for an allocation area identified as the Consolidated Allocation Area in the report submitted in 2013 to the fiscal body under section 36.3 of this chapter, the expiration date of any allocation provisions for the allocation area is January 1, 2051. A declaratory resolution or an amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may

not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into a special fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 19 of this chapter.

(D) Pay the principal of and interest on bonds issued by the consolidated city to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 17.1 of this chapter.

(G) Reimburse the consolidated city for expenditures for local public improvements (which include buildings, parking facilities, and other items set forth in section 17 of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a

building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(J) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

(i) Make, when due, any payments required under clauses (A) through (I), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.

(ii) Make any reimbursements required under this subdivision.

(iii) Pay any expenses required under this subdivision.

(iv) Establish, augment, or restore any debt service reserve under this subdivision.

(K) Expend money and provide financial assistance as authorized in section 7(a)(21) of this chapter.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).

(B) Provide a written notice to the county auditor, the legislative body of the consolidated city, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3).

(C) If:

(i) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3); plus

(ii) the amount necessary for other purposes described in subdivision (3) and subsection (g);

the commission shall submit to the legislative body of the unit the commission's determination of the excess assessed value that the commission proposes to allocate to the respective taxing units in the manner prescribed in subdivision (1). The legislative body of the unit may approve the commission's determination or modify the amount of the excess assessed value that will be allocated to the respective taxing units in the manner prescribed in subdivision (1).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund the amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund, based on the

recommendations of the urban enterprise association, for one (1) or more of the following purposes:

(1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in the enterprise zone. The programs must reserve at least one-half (1/2) of the enrollment in any session for residents of the enterprise zone.

(2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in the enterprise zone. These loans and grants may be made to the following:

(A) Businesses operating in the enterprise zone.

(B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.

(3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in subsection (b)(3) to the allocation area, the reference refers for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone.

(h) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each reassessment under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

**(j) If the commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the commission makes either of the filings required under section 10(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:**

**(1) the date on which the documents are filed with the**



county auditor; or

(2) the date on which the documents are filed with the department of local government finance.

SECTION 59. IC 36-7-15.1-26.2, AS AMENDED BY P.L.172-2011, SECTION 153, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 26.2. (a) As used in this section, "depreciable personal property" refers to all of the designated taxpayer's depreciable personal property that is located in the allocation area.

(b) As used in this section, "designated taxpayer" means a taxpayer designated by the commission in a declaratory resolution adopted or amended under section 8 or 10.5 of this chapter, and with respect to which the commission finds that:

(1) taxes to be derived from the taxpayer's depreciable personal property in the allocation area, in excess of the taxes attributable to the base assessed value of that personal property, are needed to pay debt service for bonds issued under section 17 of this chapter or to make payments on leases payable under section 17.1 of this chapter in order to provide local public improvements for a particular allocation area;

(2) the taxpayer's property in the allocation area will consist primarily of industrial, manufacturing, warehousing, research and development, processing, distribution, transportation, or convention center hotel related projects or regulated amusement devices (as defined in IC 22-12-1-19.1) and related improvements; and

(3) the taxpayer's property in the allocation area will not consist primarily of retail, commercial, or residential projects, other than an amusement park or tourism industry project.

For purposes of subdivision (3), a convention center hotel project is not considered a retail, commercial, or residential project.

(c) The allocation provision of a declaratory resolution may modify the definition of "property taxes" under section 26(a) of this chapter to include taxes imposed under IC 6-1.1 on the depreciable personal property of designated taxpayers in accordance with the procedures and limitations set forth in this section and section 26 of this chapter. If such a modification is included in the resolution, for purposes of section 26 of this chapter the term "base assessed value" with respect to the depreciable personal property of designated taxpayers means, **subject to section 26(j) of this chapter**, the net assessed value of the depreciable personal property as finally determined for the assessment date immediately preceding:

(1) the effective date of the modification, for modifications adopted before July 1, 1995; and

(2) the adoption date of the modification for modifications adopted after June 30, 1995;

as adjusted under section 26(h) of this chapter.

SECTION 60. IC 36-7-15.1-35, AS AMENDED BY P.L.184-2016, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 35. (a) Notwithstanding section 26(a) of this chapter, with respect to the allocation and distribution of property taxes for the accomplishment of a program adopted under section 32 of this chapter, "base assessed value" means, **subject to section 26(j) of this chapter**, the net assessed value of all of the land as finally determined for the assessment date immediately preceding the effective date of the allocation provision, as adjusted under section 26(h) of this chapter. However, "base assessed value" does not include the value of real property improvements to the land.

(b) The special fund established under section 26(b) of this chapter for the allocation area for a program adopted under section 32 of this chapter may be used only for purposes related to the accomplishment of the program, including the following:

(1) The construction, rehabilitation, or repair of residential units within the allocation area.

(2) The construction, reconstruction, or repair of infrastructure (such as streets, sidewalks, and sewers) within or serving the allocation area.

(3) The acquisition of real property and interests in real property within the allocation area.

(4) The demolition of real property within the allocation area.

(5) To provide financial assistance to enable individuals and families to purchase or lease residential units within the allocation area. However, financial assistance may be provided only to those individuals and families whose income is at or below the county's median income for individuals and families, respectively.

(6) To provide financial assistance to neighborhood development corporations to permit them to provide financial assistance for the purposes described in subdivision (5).

(7) For property taxes first due and payable before 2009, to provide each taxpayer in the allocation area a credit for property tax replacement as determined under subsections (c) and (d). However, this credit may be provided by the commission only if the city-county legislative body establishes the credit by ordinance adopted in the year before the year in which the credit is provided.

(c) The maximum credit that may be provided under subsection (b)(7) to a taxpayer in a taxing district that contains all or part of an allocation area established for a program adopted under section 32 of this chapter shall be determined as follows:

STEP ONE: Determine that part of the sum of the amounts described in IC 6-1.1-21-2(g)(1)(A) and IC 6-1.1-21-2(g)(2) through IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(A) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4(a)(1) (before its repeal) that is attributable to the taxing district; by

(B) the amount determined under STEP ONE.

STEP THREE: Multiply:

(A) the STEP TWO quotient; by

(B) the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district allocated to the allocation fund, including the amount that would have been allocated but for the credit.

(d) Except as provided in subsection (g), the commission may determine to grant to taxpayers in an allocation area from its allocation fund a credit under this section, as calculated under subsection (c), by applying one-half (1/2) of the credit to each installment of taxes (as defined in IC 6-1.1-21-2 (before its repeal)) that under IC 6-1.1-22-9 are due and payable in a year. Except as provided in subsection (g), one-half (1/2) of the credit shall be applied to each installment of taxes (as defined in IC 6-1.1-21-2 (before its repeal)). The commission must provide for the credit annually by a resolution and must find in the resolution the following:

(1) That the money to be collected and deposited in the allocation fund, based upon historical collection rates, after granting the credit will equal the amounts payable for contractual obligations from the fund, plus ten percent (10%) of those amounts.

(2) If bonds payable from the fund are outstanding, that there is a debt service reserve for the bonds that at least equals the amount of the credit to be granted.

(3) If bonds of a lessor under section 17.1 of this chapter or under IC 36-1-10 are outstanding and if lease rentals are payable from the fund, that there is a debt service reserve for those bonds that at least equals the amount of the credit to be granted.



If the tax increment is insufficient to grant the credit in full, the commission may grant the credit in part, prorated among all taxpayers.

(e) Notwithstanding section 26(b) of this chapter, the special fund established under section 26(b) of this chapter for the allocation area for a program adopted under section 32 of this chapter may only be used to do one (1) or more of the following:

- (1) Accomplish one (1) or more of the actions set forth in section 26(b)(3)(A) through 26(b)(3)(H) of this chapter.
- (2) Reimburse the consolidated city for expenditures made by the city in order to accomplish the housing program in that allocation area.

The special fund may not be used for operating expenses of the commission.

(f) Notwithstanding section 26(b) of this chapter, the commission shall, relative to the special fund established under section 26(b) of this chapter for an allocation area for a program adopted under section 32 of this chapter, do the following before June 15 of each year:

- (1) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to produce the property taxes necessary to:

- (A) make the distribution required under section 26(b)(2) of this chapter;
- (B) make, when due, principal and interest payments on bonds described in section 26(b)(3) of this chapter;
- (C) pay the amount necessary for other purposes described in section 26(b)(3) of this chapter; and
- (D) reimburse the consolidated city for anticipated expenditures described in subsection (e)(2).

- (2) Provide a written notice to the county auditor, the legislative body of the consolidated city, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

- (A) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in section 26(b)(1) of this chapter; or
- (B) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in section 26(b)(1) of this chapter.

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission.

(g) This subsection applies to an allocation area only to the extent that the net assessed value of property that is assessed as residential property under the rules of the department of local government finance is not included in the base assessed value. If property tax installments with respect to a homestead (as defined in IC 6-1.1-20.9-1 (before its repeal)) are due in installments established by the department of local government finance under IC 6-1.1-22-9.5, each taxpayer subject to those installments in an allocation area is entitled to an additional credit under subsection (d) for the taxes (as defined in IC 6-1.1-21-2 (before its repeal)) due in installments. The credit shall be applied in the same proportion to each installment of taxes (as defined in IC 6-1.1-21-2 (before its repeal)).

SECTION 61. IC 36-7-15.1-53, AS AMENDED BY P.L.86-2018, SECTION 346, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 53. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a resolution adopted under section 40 of this chapter refers for purposes of

distribution and allocation of property taxes.

"Base assessed value" means, **subject to subsection (j):**

- (1) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus
- (2) to the extent that it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

Except as provided in section 55 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A resolution adopted under section 40 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A resolution previously adopted may include an allocation provision by the amendment of that resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or an amendment that establishes an allocation provision must be approved by resolution of the legislative body of the excluded city and must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

- (1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

- (A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or
- (B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

- (2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

- (3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into a special fund for that allocation area that may be used by the redevelopment

district only to do one (1) or more of the following:

- (A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.
- (B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.
- (C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 50 of this chapter.
- (D) Pay the principal of and interest on bonds issued by the excluded city to pay for local public improvements that are physically located in or physically connected to that allocation area.
- (E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.
- (F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 46 of this chapter.
- (G) Reimburse the excluded city for expenditures for local public improvements (which include buildings, park facilities, and other items set forth in section 45 of this chapter) that are physically located in or physically connected to that allocation area.
- (H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.
- (I) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:
  - (i) in the allocation area; and
  - (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

- (A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).
- (B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:
  - (i) state the amount, if any, of excess assessed value

that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

- (ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the resolution is the lesser of:

- (1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or
- (2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located, is the lesser of:

- (1) the assessed value of the property as valued without regard to this section; or
- (2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund the amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund, based on the recommendations of the urban enterprise association, for one (1) or more of the following purposes:

- (1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in the enterprise zone. The programs must reserve at least one-half (1/2) of the enrollment in any session for residents of the enterprise zone.
- (2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in an

enterprise zone. These loans and grants may be made to the following:

- (A) Businesses operating in the enterprise zone.
- (B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.

(3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in subsection (b)(3) to the allocation area, the reference refers, for purposes of payments from the special zone fund, only to that part of the allocation area that is also located in the enterprise zone.

(h) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each reassessment of real property in an area under a county's reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

- (1) The initial allocation deadline is December 31, 2011.
- (2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.
- (3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:
  - (A) terminates the automatic extension of allocation deadlines under subdivision (2); and
  - (B) specifically designates a particular date as the final allocation deadline.

**(j) If the commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the commission makes either of the filings required under section 10(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:**

- (1) the date on which the documents are filed with the county auditor; or**
- (2) the date on which the documents are filed with the department of local government finance.**

SECTION 62. IC 36-7-15.1-55, AS AMENDED BY P.L.172-2011, SECTION 155, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 55. (a) As used in this section, "depreciable personal property" refers to all of the designated taxpayer's depreciable personal property that is located in the allocation area.

(b) As used in this section, "designated taxpayer" means a

taxpayer designated by the commission in a declaratory resolution adopted or amended under section 40(a) or 40(b) of this chapter, and with respect to which the commission finds that:

- (1) taxes to be derived from the taxpayer's depreciable personal property in the allocation area, in excess of the taxes attributable to the base assessed value of that personal property, are needed to pay debt service for bonds issued under section 45 of this chapter to make payments on leases payable under section 46 of this chapter in order to provide local public improvements for a particular allocation area;
- (2) the taxpayer's property in the allocation area will consist primarily of industrial, manufacturing, warehousing, research and development, processing, distribution, or transportation related projects or regulated amusement devices (as defined in IC 22-12-1-19.1) and related improvements; and
- (3) the taxpayer's property in the allocation area will not consist primarily of retail, commercial, or residential projects, other than an amusement park or tourism industry project.

(c) The allocation provision of a declaratory resolution may modify the definition of "property taxes" under section 53(a) of this chapter to include taxes imposed under IC 6-1.1 on the depreciable personal property of designated taxpayers in accordance with the procedures and limitations set forth in this section and section 53 of this chapter. If such a modification is included in the resolution, for purposes of section 53 of this chapter, the term "base assessed value" with respect to the depreciable personal property of designated taxpayers means, **subject to section 53(j) of this chapter**, the net assessed value of the depreciable personal property as finally determined for the assessment date immediately preceding the adoption date of the modification as adjusted under section 53(h) of this chapter.

SECTION 63. IC 36-7-15.1-62, AS AMENDED BY P.L.184-2016, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 62. (a) Notwithstanding section 26(a) of this chapter, with respect to the allocation and distribution of property taxes for the accomplishment of the purposes of an age-restricted housing program adopted under section 59 of this chapter, "base assessed value" means, **subject to section 26(j) of this chapter**, the net assessed value of all of the property, other than personal property, as finally determined for the assessment date immediately preceding the effective date of the allocation provision, as adjusted under section 26(h) of this chapter.

(b) The allocation fund established under section 26(b) of this chapter for the allocation area for an age-restricted housing program adopted under section 59 of this chapter may be used only for purposes related to the accomplishment of the purposes of the program, including, but not limited to, the following:

- (1) The construction of any infrastructure (including streets, sidewalks, and sewers) or local public improvements in, serving, or benefiting the allocation area.
- (2) The acquisition of real property and interests in real property within the allocation area.
- (3) The preparation of real property in anticipation of development of the real property within the allocation area.
- (4) To do any of the following:

- (A) Pay the principal of and interest on bonds or any other obligations payable from allocated tax proceeds in the allocation area that are incurred by the redevelopment district for the purpose of financing or refinancing the age-restricted housing program established under section 59 of this chapter for the allocation area.
- (B) Establish, augment, or restore the debt service

reserve for bonds payable solely or in part from allocated tax proceeds in the allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in the allocation area and from the special tax levied under section 19 of this chapter.

(D) Pay the principal of and interest on bonds issued by the unit to pay for local public improvements that are physically located in or physically connected to the allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in the allocation area.

(F) Make payments on leases payable from allocated tax proceeds in the allocation area under section 17.1 of this chapter.

(G) Reimburse the unit for expenditures made by the unit for local public improvements (which include buildings, parking facilities, and other items described in section 17(a) of this chapter) that are physically located in or physically connected to the allocation area.

(c) Notwithstanding section 26(b) of this chapter, the commission shall, relative to the allocation fund established under section 26(b) of this chapter for an allocation area for an age-restricted housing program adopted under section 59 of this chapter, do the following before June 15 of each year:

(1) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to produce the property taxes necessary to:

(A) make the distribution required under section 26(b)(2) of this chapter;

(B) make, when due, principal and interest payments on bonds described in section 26(b)(3) of this chapter;

(C) pay the amount necessary for other purposes described in section 26(b)(3) of this chapter; and

(D) reimburse the county or municipality for anticipated expenditures described in subsection (b)(2).

(2) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(A) state the amount, if any, of excess property taxes that the commission has determined may be paid to the respective taxing units in the manner prescribed in section 26(b)(1) of this chapter; or

(B) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission.

**SECTION 64. IC 36-7-30-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:** Sec. 12. (a) After receipt of all orders and approvals required under section 11 of this chapter, the reuse authority shall publish notice of the adoption and the substance of the resolution in accordance with IC 5-3-1. The notice must name a date when the reuse authority will receive and hear remonstrances and objections from persons interested in or affected by the proceedings concerning the proposed project and will determine the public utility and benefit of the proposed project. All persons affected in any manner by the hearing, including all taxpayers of the special taxing district,

shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, adjournments, and orders of the reuse authority by the notice given under this section.

(b) At the hearing, which may be adjourned from time to time, the reuse authority shall hear all persons interested in the proceedings and shall consider all written remonstrances and objections that have been filed. After considering the evidence presented, the reuse authority shall take final action determining the public utility and benefit of the proposed project, and confirming, modifying and confirming, or rescinding the resolution. The final action taken by the reuse authority is final and conclusive, except that an appeal may be taken in the manner prescribed by section 14 of this chapter.

**(c) If the reuse authority confirms, or modifies and confirms, the resolution and the resolution includes a provision establishing or amending an allocation provision under section 25 of this chapter, the reuse authority shall file a copy of the resolution with both the auditor of the county in which the proposed project is located and the department of local government finance, together with any supporting documents that are relevant to the computation of assessed values in the allocation area, within thirty (30) days after the date on which the reuse authority takes final action on the resolution.**

**SECTION 65. IC 36-7-30-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:** Sec. 13. (a) The reuse authority must conduct a public hearing before amending a resolution or plan for a military base reuse area. The reuse authority shall give notice of the hearing in accordance with IC 5-3-1. The notice must do the following:

(1) Set forth the substance of the proposed amendment.

(2) State the time and place where written remonstrances against the proposed amendment may be filed.

(3) Set forth the time and place of the hearing.

(4) State that the reuse authority will hear any person who has filed a written remonstrance during the filing period set forth in subdivision (2).

(b) For the purposes of this section, the consolidation of areas is not considered the enlargement of the boundaries of an area.

(c) If the reuse authority proposes to amend a resolution or plan, the military base reuse authority is not required to have evidence or make findings that were required for the establishment of the original military base reuse area. However, the reuse authority must make the following findings before approving the amendment:

(1) The amendment is reasonable and appropriate when considered in relation to the original resolution or plan and the purposes of this chapter.

(2) The resolution or plan, with the proposed amendment, conforms to the comprehensive plan for the unit.

(d) Notwithstanding subsections (a) and (c), if the resolution or plan is proposed to be amended in a way that enlarges the original boundaries of the area by more than twenty percent (20%), the reuse authority must use the procedure provided for the original establishment of areas and must comply with sections 10 through 12 of this chapter.

(e) At the hearing on the amendments, the reuse authority shall consider written remonstrances that are filed. The action of the reuse authority on the amendment is final and conclusive, except that an appeal of the reuse authority's action may be taken under section 14 of this chapter.

**(f) If the reuse authority confirms, or modifies and confirms, the resolution and the resolution includes a provision establishing or amending an allocation provision under section 25 of this chapter, the reuse authority shall file a copy of the resolution with both the auditor of the county in which the proposed project is located and the department of local government finance, together with any supporting documents that are relevant to the computation**

**of assessed values in the allocation area, within thirty (30) days after the date on which the reuse authority takes final action on the resolution.**

SECTION 66. IC 36-7-30-25, AS AMENDED BY P.L.86-2018, SECTION 347, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 25. (a) The following definitions apply throughout this section:

(1) "Allocation area" means that part of a military base reuse area to which an allocation provision of a declaratory resolution adopted under section 10 of this chapter refers for purposes of distribution and allocation of property taxes.

(2) "Base assessed value" means, **subject to subsection (i):**

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the adoption date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A) or (C), the net assessed value of any and all parcels or classes of parcels identified as part of the base assessed value in the declaratory resolution or an amendment thereto, as finally determined for any subsequent assessment date; plus

(C) to the extent that it is not included in clause (A) or (B), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

Clause (C) applies only to allocation areas established in a military reuse area after June 30, 1997, and to the part of an allocation area that was established before June 30, 1997, and that is added to an existing allocation area after June 30, 1997.

(3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 10 of this chapter before the date set forth in IC 36-7-14-39(b) pertaining to declaratory resolutions adopted under IC 36-7-14-15 may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution in accordance with the procedures set forth in section 13 of this chapter. The allocation provision may apply to all or part of the military base reuse area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution are made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property

tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the military base reuse district and, when collected, paid into an allocation fund for that allocation area that may be used by the military base reuse district and only to do one (1) or more of the following:

(A) Pay the principal of and interest and redemption premium on any obligations incurred by the military base reuse district or any other entity for the purpose of financing or refinancing military base reuse activities in or directly serving or benefiting that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area or from other revenues of the reuse authority, including lease rental revenues.

(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.

(E) Pay expenses incurred by the reuse authority, any other department of the unit, or a department of another governmental entity for local public improvements or structures that are in the allocation area or directly serving or benefiting the allocation area, including expenses for the operation and maintenance of these local public improvements or structures if the reuse authority determines those operation and maintenance expenses are necessary or desirable to carry out the purposes of this chapter.

(F) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.

(G) Expend money and provide financial assistance as authorized in section 9(a)(25) of this chapter.

Except as provided in clause (E), the allocation fund may not be used for operating expenses of the reuse authority.

(4) Except as provided in subsection (g), before July 15 of each year the reuse authority shall do the following:

(A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3).

(B) Provide a written notice to the county auditor, the fiscal body of the unit that established the reuse authority, and the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

(i) state the amount, if any, of excess property taxes that the reuse authority has determined may be paid to the respective taxing units in the manner

- prescribed in subdivision (1); or
- (ii) state that the reuse authority has determined that there are no excess property tax proceeds that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess property tax proceeds determined by the reuse authority. The reuse authority may not authorize a payment to the respective taxing units under this subdivision if to do so would endanger the interest of the holders of bonds described in subdivision (3) or lessors under section 19 of this chapter.

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by a taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

- (1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or
- (2) the base assessed value.

(d) Property tax proceeds allocable to the military base reuse district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the military base reuse district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the reuse authority, reassess the taxable property situated upon or in or added to the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and the making of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

- (1) the assessed value of the property as valued without regard to this section; or
- (2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata part of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A unit that does not have obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) that are derived from property in the enterprise zone in the fund. The unit that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. The programs shall reserve at least one-half

(1/2) of their enrollment in any session for residents of the enterprise zone.

(h) After each reassessment of real property in an area under the county's reassessment plan under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the military base reuse district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the military base reuse district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the military base reuse district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

**(i) If the reuse authority adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the reuse authority makes either of the filings required under section 12(c) or 13(f) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the military base reuse district is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:**

- (1) the date on which the documents are filed with the county auditor; or**
- (2) the date on which the documents are filed with the department of local government finance.**

SECTION 67. IC 36-7-30-26 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 26. (a) As used in this section, "depreciable personal property" refers to:

- (1) all or any part of the designated taxpayer's depreciable personal property that is located in the allocation area; and
- (2) all or any part of the other depreciable property located and taxable on the designated taxpayer's site of operations within the allocation area;

and that is designated as depreciable personal property for purposes of this section by the reuse authority in a declaratory resolution adopted or amended under section 10 or 13 of this chapter.

(b) As used in this section, "designated taxpayer" means a taxpayer designated by the reuse authority in a declaratory resolution adopted or amended under section 10 or 13 of this chapter, and with respect to which the reuse authority finds that taxes to be derived from the depreciable personal property in the allocation area, in excess of the taxes attributable to the base assessed value of the personal property, are needed to pay debt service or provide security for bonds issued or to be issued under section 18 of this chapter or make payments or provide security on leases payable or to be payable under section 19 of this chapter in order to provide local public improvements or structures for a particular allocation area.

(c) The allocation provision of a declaratory resolution may modify the definition of "property taxes" under section 25(a) of this chapter to include taxes imposed under IC 6-1.1 on the depreciable personal property located and taxable on the site of operations of the designated taxpayers in accordance with the procedures and limitations set forth in this section and section 25 of this chapter. If such a modification is included in the resolution, for purposes of section 25 of this chapter, the term "base assessed value" with respect to the depreciable personal

property means, **subject to section 25(i) of this chapter**, the net assessed value of all the depreciable personal property as finally determined for the assessment date immediately preceding the adoption date of the modification, as adjusted under section 25(b) of this chapter.

SECTION 68. IC 36-7-30.5-17, AS ADDED BY P.L.203-2005, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 17. (a) After adoption of a resolution under section 16 of this chapter, the development authority shall submit the resolution and supporting data to the plan commission of an affected unit or other body charged with the duty of developing a general plan for the unit, if there is such a body. The plan commission may determine whether the resolution and the development plan conform to the plan of development for the unit and approve or disapprove the resolution and plan proposed. The development authority may amend or modify the resolution and proposed plan to conform to the requirements of a plan commission. A plan commission shall issue a written order approving or disapproving the resolution and military base development plan, and may with the consent of the development authority rescind or modify the order.

(b) The determination that a geographic area is a military base development area must be approved by an affected unit's legislative body.

(c) After receipt of all orders and approvals required under subsections (a) and (b), the development authority shall publish notice of the adoption and the substance of the resolution in accordance with IC 5-3-1. The notice must name a date when the development authority will receive and hear remonstrances and objections from persons interested in or affected by the proceedings concerning the proposed project and will determine the public utility and benefit of the proposed project. All persons affected in any manner by the hearing shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, adjournments, and orders of the development authority by the notice given under this section.

(d) At the hearing under subsection (c), which may be adjourned from time to time, the development authority shall:

- (1) hear all persons interested in the proceedings; and
- (2) consider all written remonstrances and objections that have been filed.

After considering the evidence presented, the development authority shall take final action determining the public utility and benefit of the proposed project, and confirming, modifying and confirming, or rescinding the resolution. The final action taken by the development authority is final and conclusive, except that an appeal may be taken in the manner prescribed by section 19 of this chapter.

**(e) If the development authority confirms, or modifies and confirms, the resolution and the resolution includes a provision establishing or amending an allocation provision under section 30 of this chapter, the development authority shall file a copy of the resolution with both the auditor of the county in which the proposed project is located and the department of local government finance, together with any supporting documents that are relevant to the computation of assessed values in the allocation area, within thirty (30) days after the date on which the development authority takes final action on the resolution.**

SECTION 69. IC 36-7-30.5-18, AS ADDED BY P.L.203-2005, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 18. (a) The development authority must conduct a public hearing before amending a resolution or plan for a military base development area. The development authority shall give notice of the hearing in accordance with IC 5-3-1. The notice must do the following:

- (1) Set forth the substance of the proposed amendment.
- (2) State the time and place where written remonstrances against the proposed amendment may be filed.
- (3) Set forth the date, time, and place of the hearing.

(4) State that the development authority will hear any person who has filed a written remonstrance during the filing period set forth in subdivision (2).

(b) For the purposes of this section, the consolidation of areas is not considered the enlargement of the boundaries of an area.

(c) If the development authority proposes to amend a resolution or plan, the development authority is not required to have evidence or make findings that were required for the establishment of the original military base development area. However, the development authority must make the following findings before approving the amendment:

(1) The amendment is reasonable and appropriate when considered in relation to the original resolution or plan and the purposes of this chapter.

(2) The resolution or plan, with the proposed amendment, conforms to the comprehensive plan for an affected unit.

(d) Notwithstanding subsections (a) and (c), if the resolution or plan is proposed to be amended in a way that enlarges the original boundaries of the area by more than twenty percent (20%), the development authority must use the procedure provided for the original establishment of areas and must comply with sections 16 through 17 of this chapter.

(e) At the hearing on the amendments, the development authority shall consider written remonstrances that are filed. The action of the development authority on the amendment is final and conclusive, except that an appeal of the development authority's action may be taken under section 19 of this chapter.

**(f) If the development authority confirms, or modifies and confirms, the resolution and the resolution includes a provision establishing or amending an allocation provision under section 30 of this chapter, the development authority shall file a copy of the resolution with both the auditor of the county in which the proposed project is located and the department of local government finance, together with any supporting documents that are relevant to the computation of assessed values in the allocation area, within thirty (30) days after the date on which the development authority takes final action on the resolution.**

SECTION 70. IC 36-7-30.5-30, AS AMENDED BY P.L.86-2018, SECTION 348, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 30. (a) The following definitions apply throughout this section:

(1) "Allocation area" means that part of a military base development area to which an allocation provision of a declaratory resolution adopted under section 16 of this chapter refers for purposes of distribution and allocation of property taxes.

(2) "Base assessed value" means, **subject to subsection (i):**

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the adoption date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A) or (C), the net assessed value of any and all parcels or classes of parcels identified as part of the base assessed value in the declaratory resolution or an amendment to the declaratory resolution, as finally determined for any subsequent assessment date; plus

(C) to the extent that it is not included in clause (A) or (B), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 16 of this



chapter before the date set forth in IC 36-7-14-39(b) pertaining to declaratory resolutions adopted under IC 36-7-14-15 may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution in accordance with the procedures set forth in section 18 of this chapter. The allocation provision may apply to all or part of the military base development area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value; shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the development authority and, when collected, paid into an allocation fund for that allocation area that may be used by the development authority and only to do one (1) or more of the following:

(A) Pay the principal of and interest and redemption premium on any obligations incurred by the development authority or any other entity for the purpose of financing or refinancing military base development or reuse activities in or directly serving or benefiting that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area or from other revenues of the development authority, including lease rental revenues.

(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.

(E) For property taxes first due and payable before 2009, pay all or a part of a property tax replacement credit to taxpayers in an allocation area as determined by the development authority. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(i) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its repeal) that is attributable to

the taxing district; by

(ii) the STEP ONE sum.

STEP THREE: Multiply:

(i) the STEP TWO quotient; by

(ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under section 32 of this chapter (before its repeal) in the same year.

(F) Pay expenses incurred by the development authority for local public improvements or structures that were in the allocation area or directly serving or benefiting the allocation area.

(G) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.

(H) Expend money and provide financial assistance as authorized in section 15(26) of this chapter.

The allocation fund may not be used for operating expenses of the development authority.

(4) Except as provided in subsection (g), before July 15 of each year the development authority shall do the following:

(A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivisions (2) and (3).

(B) Provide a written notice to the appropriate county auditors and the fiscal bodies and other officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

(i) state the amount, if any, of the excess property taxes that the development authority has determined may be paid to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the development authority has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditors shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the development authority. The development authority may not authorize a payment to the respective taxing units under this subdivision if to do so would endanger the interest of the holders of bonds described in subdivision (3) or lessors under section 24 of this chapter. Property taxes received by a taxing unit under this subdivision before 2009 are



eligible for the property tax replacement credit provided under IC 6-1.1-21 (before its repeal).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by a taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

- (1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or
- (2) the base assessed value.

(d) Property tax proceeds allocable to the military base development district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the military base development district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the development authority, reassess the taxable property situated upon or in or added to the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and the making of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

- (1) the assessed value of the property as valued without regard to this section; or
- (2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the development authority shall create funds as specified in this subsection. A development authority that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. The development authority shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata part of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A development authority that does not have obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) that are derived from property in the enterprise zone in the fund. The development authority that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or for other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to an allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. The programs shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

(h) After each reassessment of real property in an area under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the military base development district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall

adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the military base development district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the military base development district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

**(i) If the development authority adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the development authority makes either of the filings required under section 17(e) or 18(f) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the military base development district is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:**

- (1) the date on which the documents are filed with the county auditor; or**
- (2) the date on which the documents are filed with the department of local government finance.**

SECTION 71. IC 36-7-30.5-31, AS ADDED BY P.L.203-2005, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 31. (a) As used in this section, "depreciable personal property" refers to:

- (1) all or any part of the designated taxpayer's depreciable personal property that is located in the allocation area; and
- (2) all or any part of the other depreciable property located and taxable on the designated taxpayer's site of operations within the allocation area;

that is designated as depreciable personal property for purposes of this section by the development authority in a declaratory resolution adopted or amended under section 16 or 18 of this chapter.

(b) As used in this section, "designated taxpayer" means a taxpayer designated by the development authority in a declaratory resolution adopted or amended under section 16 or 18 of this chapter, and with respect to which the development authority finds that taxes to be derived from the depreciable personal property in the allocation area, in excess of the taxes attributable to the base assessed value of the personal property, are needed to pay debt service or provide security for bonds issued or to be issued under section 23 of this chapter or make payments or provide security on leases payable or to be payable under section 24 of this chapter in order to provide local public improvements or structures for a particular allocation area.

(c) The allocation provision of a declaratory resolution may modify the definition of "property taxes" under section 30(a) of this chapter to include taxes imposed under IC 6-1.1 on the depreciable personal property located and taxable on the site of operations of the designated taxpayers in accordance with the procedures and limitations set forth in this section and section 30 of this chapter. If a modification is included in the resolution, for purposes of section 30 of this chapter, the term "base assessed value" with respect to the depreciable personal property means, **subject to section 30(i) of this chapter**, the net assessed value of all the depreciable personal property as finally determined for the assessment date immediately preceding the adoption date of the modification, as adjusted under section 30(b) of this chapter.

SECTION 72. IC 36-7-32-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) As used in this chapter, "base assessed value" means, **subject to**

**subsection (b):**

(1) the net assessed value of all the taxable property located in a certified technology park as finally determined for the assessment date immediately preceding the effective date of the allocation provision of a resolution adopted under section 15 of this chapter; plus

(2) to the extent it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

**(b) If a redevelopment commission adopts a resolution designating a certified technology park as an allocation area and the redevelopment commission makes either of the filings required under section 15(d) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:**

**(1) the date on which the documents are filed with the county auditor; or**

**(2) the date on which the documents are filed with the department of local government finance.**

SECTION 73. IC 36-7-32-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 15. (a) Subject to the approval of the legislative body of the unit that established the redevelopment commission, the redevelopment commission may adopt a resolution designating a certified technology park as an allocation area for purposes of the allocation and distribution of property taxes.

(b) After adoption of the resolution under subsection (a), the redevelopment commission shall:

(1) publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1; and

(2) file the following information with each taxing unit that has authority to levy property taxes in the geographic area where the certified technology park is located:

(A) A copy of the notice required by subdivision (1).

(B) A statement disclosing the impact of the certified technology park, including the following:

(i) The estimated economic benefits and costs incurred by the certified technology park, as measured by increased employment and anticipated growth of real property assessed values.

(ii) The anticipated impact on tax revenues of each taxing unit.

The notice must state the general boundaries of the certified technology park and must state that written remonstrances may be filed with the redevelopment commission until the time designated for the hearing. The notice must also name the place, date, and time when the redevelopment commission will receive and hear remonstrances and objections from persons interested in or affected by the proceedings pertaining to the proposed allocation area and will determine the public utility and benefit of the proposed allocation area. The commission shall file the information required by subdivision (2) with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the public hearing. All persons affected in any manner by the hearing, including all taxpayers within the taxing district of the redevelopment commission, shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, adjournments, and orders of the redevelopment commission affecting the allocation area if the redevelopment commission gives the notice required by this section.

(c) At the hearing, which may be recessed and reconvened periodically, the redevelopment commission shall hear all persons interested in the proceedings and shall consider all written remonstrances and objections that have been filed. After

considering the evidence presented, the redevelopment commission shall take final action determining the public utility and benefit of the proposed allocation area confirming, modifying and confirming, or rescinding the resolution. The final action taken by the redevelopment commission shall be recorded and is final and conclusive, except that an appeal may be taken in the manner prescribed by section 16 of this chapter.

**(d) If the redevelopment commission confirms, or modifies and confirms, the resolution, the redevelopment commission shall file a copy of the resolution with both the auditor of the county in which the certified technology park is located and the department of local government finance, together with any supporting documents that are relevant to the computation of assessed values in the allocation area, within thirty (30) days after the date on which the redevelopment commission takes final action on the resolution.**

SECTION 74. IC 36-9-25-11, AS AMENDED BY P.L.196-2014, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 11. (a) In connection with its duties, the board may fix fees for the treatment and disposal of sewage and other waste discharged into the sewerage system, collect the fees, and establish and enforce rules governing the furnishing of and payment for sewage treatment and disposal service. The fees must be just and equitable and shall be paid by any user of the sewage works and, except as otherwise provided in an ordinance provision described in subsection (1), the owner of every lot, parcel of real property, or building that is connected with and uses the sewage works of the district by or through any part of the sewerage system. This section applies to owners of property that is partially or wholly exempt from taxation, as well as owners of property subject to full taxation.

(b) The board may change fees from time to time. The fees, together with the taxes levied under this chapter, must at all times be sufficient to produce revenues sufficient to pay operation, maintenance, and administrative expenses, to pay the principal and interest on bonds as they become due and payable, and to provide money for the revolving fund authorized by this chapter.

(c) Fees may not be established until a public hearing has been held at which all the users of the sewage works and owners of property served or to be served by the works, including interested parties, have had an opportunity to be heard concerning the proposed fees. After introduction of the resolution fixing fees, and before they are finally adopted, notice of the hearing setting forth the proposed schedule of fees shall be given by publication in accordance with IC 5-3-1. After the hearing the resolution establishing fees, either as originally introduced or as amended, shall be passed and put into effect. However, fees related to property that is subject to full taxation do not take effect until they have been approved by ordinance of the municipal legislative body or, in the case of a district described in section 3(b)(2) of this chapter, under section 11.3 of this chapter.

(d) A copy of the schedule of the fees shall be kept on file in the office of the board and must be open to inspection by all interested parties. The fees established for any class of users or property served shall be extended to cover any additional premises thereafter served that fall within the same class, without the necessity of hearing or notice.

(e) A change of fees may be made in the same manner as fees were originally established. However, if a change is made substantially pro rata for all classes of service, hearing or notice is not required, but approval of the change by ordinance of the municipal legislative body is required, and, in the case of a district described in section 3(b)(2) of this chapter, approval under section 11.3 of this chapter is required.

(f) If a fee established is not paid within ~~thirty (30) days after it is due~~, the time fixed by the board, the board may recover,

in a civil action in the name of the municipality, the amount, together with a penalty of ten percent (10%) and a reasonable attorney's fee from:

- (1) the delinquent user; or
- (2) the owner of the property;

subject to any ordinance described in subsection (l).

(g) Except as otherwise provided in subsection (h) or in an ordinance provision described in subsection (l), fees assessed against real property under this section also constitute a lien against the property assessed. The lien attaches at the time of the filing of the notice of lien in the county recorder's office. The lien is superior to all other liens except tax liens, and shall be enforced and foreclosed in the same manner as is provided for liens under IC 36-9-23-33 and IC 36-9-23-34.

(h) A fee assessed against real property under this section constitutes a lien against the property assessed only when the fee is delinquent for no more than three (3) years from the day after the fee is due.

(i) In addition to the:

- (1) penalties under subsections (f) and (g); or
- (2) alternative penalty available under section 11.5 of this chapter;

a delinquent user may not discharge water into the public sewers and may have the property disconnected from the public sewers.

(j) The authority to establish a user fee under this section includes fees to recover the cost of construction of sewage works from industrial users as defined and required under federal statute or rule. Any industrial users' cost recovery fees may become a lien upon the real property and shall be collected in the manner provided by law. In addition, the imposition of the fees, the use of the amounts collected, and the criteria for the fees must be consistent with the regulations of the federal Environmental Protection Agency.

(k) The authority to establish a user fee under this section includes fees to recover the costs associated with providing financial assistance under section 42 of this chapter. A fee that is:

- (1) established under this subsection or any other law; and
- (2) used to provide financial assistance under section 42 of this chapter;

is considered just and equitable if the project for which the financial assistance is provided otherwise complies with the requirements of this chapter.

(l) For purposes of this subsection, "municipal legislative body" refers to the legislative body of each municipality in the district, in the case of a district described in section 3(b)(2) of this chapter. This subsection does not apply to a conservancy district established under IC 14-33 for the collection, treatment, and disposal of sewage and other liquid wastes. In an ordinance adopted under this chapter, the municipal legislative body may include one (1) or more of the following provisions with respect to property occupied by someone other than the owner of the property:

- (1) That fees for the services rendered by the sewerage system to the property are payable by the person occupying the property. At the option of the municipal legislative body, the ordinance may include any:

- (A) requirement for a deposit to ensure payment of the fees by the person occupying the property; or
- (B) other requirement to ensure the creditworthiness of the person occupying the property as the account holder or customer with respect to the property;

that the municipal legislative body may lawfully impose.

- (2) That the fees for the services rendered by the sewerage system to the property are payable by the person occupying the property if one (1) of the following conditions is satisfied:

- (A) Either the property owner or the person occupying the property gives to the board written notice that indicates that the person occupying the property is responsible for paying the fees with respect to the

property and requests that the account or other customer or billing records maintained for the property be in the name of the person occupying the property. At the option of the municipal legislative body, the ordinance may provide that a document that:

- (i) is executed by the property owner and the person occupying the property;
- (ii) identifies the person occupying the property by name; and
- (iii) indicates that the person occupying the property is responsible for paying the fees assessed by the board with respect to the property;

serves as written notice for purposes of this clause.

(B) The account or other customer or billing records maintained by the board for the property otherwise indicate that:

- (i) the property is occupied by someone other than the owner; and
- (ii) the person occupying the property is responsible for paying the fees.

(C) The property owner or the person occupying the property satisfies any other requirements or conditions that the municipal legislative body includes in the ordinance.

(3) That fees assessed against the property for the services rendered by the sewerage system to the property do not constitute a lien against the property, notwithstanding subsection (g), and subject to any requirements or conditions set forth in the ordinance.

This subsection may not be construed to prohibit a municipal legislative body from including in an ordinance adopted under this chapter any other provision that the municipal legislative body considers appropriate.

SECTION 75. IC 36-9-25-11.2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 11.2. If a fee established under section 11 of this chapter is not paid within ~~thirty (30) days after it is due~~, **the time fixed by the board**, a copy of any notice of delinquency sent to a delinquent user who is a tenant must be sent to the owner of the property occupied by the tenant at the latest address of the owner as shown on the property tax records of the county in which the property is located.

SECTION 76. IC 36-9-25-11.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 11.5. (a) As an alternative to the penalties provided in section 11 of this chapter, the board may require that the water utility providing water service to a delinquent user discontinue service until payment of all overdue user fees, together with any penalties provided in this section, are received by the municipality.

(b) If a fee established is not paid within ~~one (1) monthly billing cycle after it is due~~, **the time fixed by the board**, the board or its designee shall send notice to the delinquent user stating:

- (1) the delinquent amount due, together with any penalty;
- (2) that water service may be disconnected if the user continues not to pay the delinquency and any penalty; and
- (3) the procedure for resolving disputed bills.

The municipality shall provide by ordinance a procedure for resolving disputed bills that includes an opportunity for a delinquent user to meet informally with designated personnel empowered to correct incorrect charges. Payment of a disputed bill and penalties by a user does not constitute a waiver of rights to subsequently claim and recover from the municipality sums improperly charged to the user.

(c) If the user fails to pay the delinquent amount or otherwise resolve the charges as specified in subsection (a), the board or its designee shall give written notice to the water utility serving the user to discontinue water service to the premises designated in the notice until notified otherwise. The notice must identify the delinquent sewer user in enough detail to enable the water

utility to identify the water service connection that is to be terminated. Upon receipt of the notice, the water utility shall disconnect water service to the user.

(d) Water service may not be shut off under this section if a local board of health has found and certified to the municipality that the termination of water service will endanger the health of the user and others in the municipality.

(e) The water utility that discontinues water service in accordance with an order from the board or its designee does not incur any liability except to the extent of its own negligence or improper conduct.

(f) If the water utility does not discontinue service within ~~thirty (30) days~~ **the time fixed by the board** after receiving notice from the municipality, the utility is liable for any user fees incurred ~~thirty (30) days~~ after receipt of notice to discontinue water service and that are not collected from the user.

**SECTION 77. [EFFECTIVE JULY 1, 2019] (a) The legislative council is urged to assign the following topics to an appropriate interim study committee during the 2019 interim:**

**(1) The advisability of eliminating the mortgage deduction under IC 6-1.1-12-1.**

**(2) The advisability of increasing the homestead standard deduction under IC 6-1.1-12-37.**

**(b) The legislative council is urged to assign the topic of automatic enrollment of political subdivision employees hired after June 30, 2020, into the political subdivision's deferred compensation plan, if the employee does not reject enrollment within a specified time period, to the interim study commission on pension management oversight for study during the 2019 interim.**

**(c) The legislative council is urged to assign the topic of allowing municipalities to make deposits of a certain minimum or maximum amount, or both, to a vendor or service provider to ensure the municipality's performance of a contract for the purchase of:**

**(1) personal property having a cost of more than a certain recommended threshold; or**

**(2) the services of a performer or performers that the municipality contracts with for performing at an entertainment, cultural, or recreational event or activity having a cost of more than a certain recommended threshold;**

**to the audit subcommittee for study during the 2019 interim.**

**(d) This SECTION expires January 1, 2020."**

Renumber all SECTIONS consecutively.

(Reference is to SB 171 as reprinted February 12, 2019.) and when so amended that said bill do pass.

Committee Vote: yeas 23, nays 0.

HUSTON, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 233, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-3-6, AS AMENDED BY P.L.146-2008, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 6. ~~Between the assessment date and~~ **Not later than thirty (30) days before the filing date of each year, the appropriate township assessor, or the county assessor if there is no township assessor for the township, shall furnish provide notification to each person whose personal property is subject to assessment for that year. with a personal property return. The notification must include the date that**

**personal property tax returns are due, the telephone number and email address of the assessor's office, and instruction to the taxpayer on how to obtain the appropriate personal property tax forms. The notification must be sent by mail unless the taxpayer consents to receiving it by electronic mail."**

Page 4, line 8, after "finance;" insert "and".

Page 5, between lines 9 and 10, begin a new paragraph and insert:

"SECTION 5. IC 6-1.1-37-7, AS AMENDED BY P.L.199-2016, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7. (a) If a person fails to file a required personal property return on or before the due date, the county auditor shall add a penalty of twenty-five dollars (\$25) to the person's next property tax installment. The county auditor shall also add an additional penalty to the taxes payable by the person if the person fails to file the personal property return within thirty (30) days after the due date. The amount of the additional penalty is twenty percent (20%) of the taxes finally determined to be due with respect to the personal property which should have been reported on the return.

(b) For purposes of this section, a personal property return is not due until the expiration of any extension period granted by the township or county assessor under IC 6-1.1-3-7(b).

(c) The penalties prescribed under this section do not apply to an individual or the individual's dependents if the individual:

(1) is in the military or naval forces of the United States on the assessment date; and

(2) is covered by the federal Servicemembers Civil Relief Act (50 U.S.C. App. 501 et seq.) or IC 10-16-20.

(d) If a person subject to IC 6-1.1-3-7(c) fails to include on a personal property return the information, if any, that the department of local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13, the county auditor shall add a penalty to the property tax installment next due for the return. The amount of the penalty is twenty-five dollars (\$25).

(e) If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the county auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. The penalty shall be added to the property tax installment next due for the return on which the property was undervalued. If a person has complied with all of the requirements for claiming a deduction, an exemption, or an adjustment for abnormal obsolescence, then the increase in assessed value that results from a denial of the deduction, exemption, or adjustment for abnormal obsolescence is not considered to result from an undervaluation for purposes of this subsection.

(f) If a person required by IC 6-1.1-3-7.2(e) to ~~indicate declare~~ on the taxpayer's personal property tax return ~~or, for purposes of the January 1, 2016, assessment date, on the taxpayer's certification under IC 6-1.1-3-7.2(f) that the taxpayer's business personal property is exempt fails to timely file either the taxpayer's personal property tax return with the indication, or, for purposes of the January 1, 2016, assessment date, the certification declaration~~, the county auditor shall impose a penalty of twenty-five dollars (\$25), that must be paid by the person with the next property tax installment that is collected.

(g) A penalty is due with an installment under subsection (a), (d), (e), or (f) whether or not an appeal is filed under IC 6-1.1-15-5 with respect to the tax due on that installment."

Renumber all SECTIONS consecutively.

(Reference is to SB 233 as reprinted January 25, 2019.) and when so amended that said bill do pass.

Committee Vote: yeas 16, nays 7.

HUSTON, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Education, to which was referred Senate Bill 281, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 10, delete "July 1, 2019." and insert "**June 30, 2019.**"

(Reference is to SB 281 as printed February 22, 2019.) and when so amended that said bill do pass.

Committee Vote: yeas 12, nays 0.

BEHNING, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Health, to which was referred Senate Bill 394, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, between lines 22 and 23, begin a new paragraph and insert:

"SECTION 2. IC 16-37-1-3.1, AS AMENDED BY P.L.156-2011, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3.1. (a) Beginning January 1, 2011, the state department shall establish the Indiana birth registration system (IBRS) for recording in an electronic format live births in Indiana.

(b) Beginning January 1, 2011, the state department shall establish the Indiana death registration system (IDRS) for recording in an electronic format deaths in Indiana.

(c) Submission of records on births and deaths shall be entered by:

- (1) funeral directors;
- (2) physicians;
- (3) coroners;
- (4) medical examiners;
- (5) persons in attendance at birth; ~~and~~
- (6) local health departments; ~~and~~
- (7) **for purposes of records on deaths, advanced practice registered nurses providing primary care (as described in IC 16-37-3-0.5);**

using the electronic system created by the state department under this section.

(d) A person in attendance at a live birth shall report a birth to the local health officer in accordance with IC 16-37-2-2.

(e) Death records shall be submitted as follows, using the Indiana death registration system:

- (1) The:
  - (A) physician last in attendance upon the deceased; ~~or~~
  - (B) **advanced practice registered nurse providing primary care to the deceased; or**
  - ~~(B) (C)~~ (C) person in charge of interment;

shall initiate the document process. If the person in charge of interment initiates the process, the person in charge of interment shall electronically submit the certificate required under IC 16-37-3-5 to the physician last in attendance upon the deceased **or the advanced practice registered nurse providing primary care to the deceased** not later than five (5) days after the death.

(2) The physician last in attendance upon the deceased **or the advanced practice registered nurse providing primary care to the deceased** shall electronically certify to the local health department the cause of death on the certificate of death not later than five (5) days after:

- (A) initiating the document process; or

(B) receiving under IC 16-37-3-5 the electronic notification from the person in charge of interment.

(3) The local health officer shall submit the reports required under IC 16-37-1-5 to the state department not later than five (5) days after electronically receiving under IC 16-37-3-5 the completed certificate of death from the physician last in attendance **or the advanced practice registered nurse providing primary care.**

SECTION 3. IC 16-37-3-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 0.5. **This chapter applies to an advanced practice registered nurse licensed under IC 25-23 if the advanced practice registered nurse:**

- (1) **had primary responsibility for the treatment and care of the deceased individual for a period longer than six (6) months; and**
- (2) **pronounced the time of death for the deceased individual.**

SECTION 4. IC 16-37-3-3, AS AMENDED BY P.L.122-2012, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3. (a) The physician last in attendance upon the deceased, **the advanced practice registered nurse who provided primary care as described in section 0.5 of this chapter,** or the person in charge of interment shall file a certificate of death or of stillbirth with the local health officer of the jurisdiction in which the death or stillbirth occurred. The local health officer shall retain a copy of the certificate of death.

(b) Notwithstanding subsection (a), beginning January 1, 2011, for a death occurring after December 31, 2010, the physician last in attendance upon the deceased, **the advanced practice registered nurse who provided primary care as described in section 0.5 of this chapter,** or the person in charge of interment shall use the Indiana death registration system established under IC 16-37-1-3.1 to file a certificate of death with the local health officer of the jurisdiction in which the death occurred.

SECTION 5. IC 16-37-3-4, AS AMENDED BY P.L.156-2011, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. The physician last in attendance upon the deceased, **the advanced practice registered nurse who provided primary care as described in section 0.5 of this chapter,** or the person in charge of interment shall secure the personal data required by the state department by rules adopted under IC 4-22-2 for preparation of the certificate of death or of stillbirth from the persons best qualified to give the information.

SECTION 6. IC 16-37-3-5, AS AMENDED BY P.L.122-2012, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 5. (a) If the person in charge of interment initiates the process, the person in charge of interment shall present a certificate of death to the physician last in attendance upon the deceased **or the advanced practice registered nurse who provided primary care as described in section 0.5 of this chapter,** who shall certify the cause of death upon the certificate of death or of stillbirth.

(b) Notwithstanding subsection (a), beginning January 1, 2011, for a death occurring after December 31, 2010, using the Indiana death registration system established under IC 16-37-1-3.1, if the person in charge of interment initiates the process, the person in charge of interment shall electronically provide a certificate of death to the physician last in attendance upon the deceased **or the advanced practice registered nurse who provided primary care as described in section 0.5 of this chapter.** The physician last in attendance upon the deceased **or the advanced practice registered nurse who provided primary care as described in section 0.5 of this chapter** shall electronically certify to the local health department the cause of death on the certificate of death, using

the Indiana death registration system.

SECTION 7. IC 16-37-3-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 6. (a) If:

(1) a death or stillbirth occurred without medical attendance; or  
 (2) the physician last in attendance **or the advanced practice registered nurse who provided primary care as described in section 0.5 of this chapter** is physically or mentally unable to sign the certificate of death or stillbirth; the local health officer shall inquire into the cause of death from anyone having knowledge of the facts regarding the cause of death.

(b) The local health officer may issue a subpoena to obtain information and to employ a qualified pathologist to perform an autopsy when, in the judgment of the local health officer, those procedures are required to complete the inquiry. The local health officer shall then certify the cause of death on the basis of the information."

Page 3, line 30, delete "case," and insert "**cases**,".

Page 4, line 20, delete "October" and insert "**July**".

Page 4, line 21, delete "2019," and insert "**2023**,".

Page 4, line 21, delete "study and".

Page 4, line 24, delete "nurses:" and insert "**nurses who practice without a practice agreement:**".

Page 4, delete lines 25 through 30, begin a new line block indented and insert:

**"(1) The number who have been authorized to practice without a practice agreement.**

**(2) The geographic practice areas.**

**(3) The medical population practice areas.**

**(4) A summary of disciplinary actions taken."**

Page 4, line 31, delete "2019." and insert "**2023**".

Re-number all SECTIONS consecutively.

(Reference is to SB 394 as printed February 8, 2019.) and when so amended that said bill do pass.

Committee Vote: yeas 8, nays 4.

Kirchhofer, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Health, to which was referred Senate Bill 480, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 3, line 2, delete "cancelled" and insert "**canceled**".

Page 5, between lines 35 and 36, begin a new line block indented and insert:

**"(14) One (1) individual representing the Indiana Emergency Medical Services Association."**

Page 5, line 41, delete "(b)(13)" and insert "**(b)(14)**".

Page 6, line 10, delete "and (b)(12)." and insert "**(b)(12), and (b)(14).**".

Page 6, between lines 13 and 14, begin a new paragraph and insert:

**"(f) The office shall provide staff support and technical assistance to the commission, including the collection of and dissemination of data and reports required by this chapter, in order for the commission to carry out its duties under this chapter."**

(Reference is to SB 480 as reprinted February 6, 2019.) and when so amended that said bill do pass.

Committee Vote: yeas 11, nays 0.

KIRCHHOFFER, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Health, to which was referred Senate Bill 498, has had the same under consideration

and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to SB 498 as reprinted February 12, 2019.)

Committee Vote: Yeas 13, Nays 0.

KIRCHHOFFER, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Policy, to which was referred Senate Bill 552, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, line 2, delete "dispensing" and insert "**disbursing**".

Page 2, delete lines 36 through 42.

Page 3, delete lines 1 through 17, begin a new paragraph and insert:

"SECTION 5. IC 4-32.2-2-27.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 27.4. "Sports bracket or sports pool" means a contest for which a player:**

**(1) pays a fixed price to participate with other players;**

**(2) picks the outcome of specific sporting events; and**

**(3) may receive a prize that is derived from the fees in subdivision (1).**

SECTION 6. IC 4-32.2-4-23 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 23. (a) The commission may issue a sports bracket or sports pool license to a bona fide fraternal organization or a bona fide veterans organization upon the organization's submission of an application and payment of a fee determined under IC 4-32.2-6. The license must:**

**(1) authorize the bona fide fraternal organization or bona fide veterans organization to conduct the bracket or pool at a specific time and location; and**

**(2) state the date, beginning and ending times, and location of the bracket or pool.**

**(b) Sporting events that may be the subject of a sports bracket or sports pool license include:**

**(1) National Collegiate Athletic Association tournaments;**

**(2) the Super Bowl;**

**(3) the Kentucky Derby;**

**(4) the Indianapolis 500; and**

**(5) other similar events.**

**(c) The commission may issue a license under this section to a bona fide fraternal organization or bona fide veterans organization up to four (4) times per calendar year.**

**(d) After the payout occurs in a sports bracket or sports pool, the remaining amount of money paid into the sports bracket or sports pool may only be used for the bona fide fraternal organization's or bona fide veterans organization's charitable purpose.**

**(e) The commission shall adopt rules under this article to implement this section including the maximum amount of a payout to a player in a sports bracket or sports pool."**

Page 4, between lines 17 and 18, begin a new line block indented and insert:

**"(6) A casino located in Vigo County under IC 4-33-6.7."**

Page 5, line 25, delete "dispensing" and insert "**disbursing**".

Page 6, line 23, delete "Except as provided in section".

Page 6, line 24, delete "4.5 of this chapter, those" and insert "Those".

Page 6, line 25, after "(1)" strike "Two (2) licenses" and insert "**Except as provided in subsection (d), one (1) license**".

Page 6, line 25, reset in roman "a riverboat that operates".

Page 6, line 25, after "operates" delete "two (2)".

Page 6, line 26, delete "riverboats located".

Page 6, line 26, delete "operating".

Page 6, between lines 41 and 42, begin a new line block indented and insert:

**"(6) Subject to sections 4.5 and 4.6 of this chapter, one (1) license for a riverboat that operates as an inland casino in Vigo County under IC 4-33-6.7."**

Page 7, delete lines 7 through 16.

Page 7, reset in roman lines 17 through 19.

Page 7, between lines 19 and 20, begin a new paragraph and insert:

**"(d) The licensed owner described in subsection (a)(1) may have two (2) licenses to operate two (2) riverboats in or from the city of Gary until either:**

**(1) the licensed holder opens a new inland casino in the city of Gary; or**

**(2) an inland casino begins operation in Vigo County under IC 4-33-6.7."**

Page 8, between lines 14 and 15, begin a new paragraph and insert:

"SECTION 19. IC 4-33-6-4, AS AMENDED BY P.L.255-2015, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) In determining whether to grant an owner's license to an applicant, the commission shall consider the following:

(1) The character, reputation, experience, and financial integrity of the following:

(A) The applicant.

(B) A person that:

(i) directly or indirectly controls the applicant; or

(ii) is directly or indirectly controlled by the applicant or by a person that directly or indirectly controls the applicant.

(2) The facilities or proposed facilities for the conduct of riverboat gambling.

(3) The highest prospective total revenue to be collected by the state from the conduct of riverboat gambling.

(4) The good faith affirmative action plan of each applicant to recruit, train, and upgrade minorities in all employment classifications.

(5) The financial ability of the applicant to purchase and maintain adequate liability and casualty insurance.

(6) If the applicant has adequate capitalization to provide and maintain a riverboat for the duration of the license.

**(7) Whether the facilities or proposed facilities for the conduct of riverboat gambling are in or will be in areas of undue economic concentration.**

**(7) (8) The extent to which the applicant exceeds or meets other standards adopted by the commission.**

(b) This subsection does not apply to:

(1) a licensed owner constructing a new riverboat under section 24 of this chapter; or

(2) a person applying for an owner's license to assume control of a riverboat operating from a dock previously approved by the commission.

In an application for an owner's license, the applicant must submit to the commission a proposed design of the riverboat and the dock. The commission may not grant a license to an applicant if the commission determines that it will be difficult or unlikely for the riverboat to depart from the dock."

Page 8, line 18, delete "a riverboat using one (1) of the" and insert **"the riverboat"**.

Page 8, line 19, delete "licenses described in section 1(a)(1) of this chapter".

Page 8, line 20, delete "Gary and may move a riverboat using the other license" and insert **"Gary as an inland casino"**.

Page 8, delete line 21.

Page 8, line 22, delete "County".

Page 8, line 23, delete ":" and insert **"pays one hundred million dollars (\$100,000,000) to the commission;**

**(2) submits to the commission, with agreement from the legislative body of the city of Gary, a request for approval to relocate the licensed owner's gaming operations; and"**

Page 8, delete lines 24 through 40.

Page 8, line 41, delete "(4)" and insert **"(3)"**.

Page 9, line 1, delete "commission;" and insert **"commission."**

Page 9, delete lines 2 through 35.

Page 9, line 36, delete "(f)" and insert **"(b)"**.

Page 9, line 38, delete "(g)" and insert **"(c)"**.

Page 9, delete lines 41 through 42.

Delete pages 10 through 12.

Page 13, delete lines 1 through 9, begin a new paragraph and insert:

"SECTION 21. IC 4-33-6-4.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 4.6. (a) This section applies only to a licensed owner operating two (2) riverboats from a dock in Gary.**

**(b) The license holder described in subsection (a) shall:**

**(1) relinquish the owner's license for the licensed owner's second riverboat; and**

**(2) terminate the licensed owner's gaming operations on board the second riverboat;**

**before the date determined by the commission in the commission's approval of the licensed owner's relocation to an inland casino under section 4.5 of this chapter."**

Page 13, line 10, delete "IC 4-33-6-4.8" and insert **"IC 4-33-6-4.7"**.

Page 13, line 12, delete "4.8." and insert **"4.7."**

Page 13, line 13, delete "relocated to Vigo County under section" and insert **"in Vigo County operated under IC 4-33-6.7."**

Page 13, delete line 14.

Page 14, delete lines 5 through 42.

Page 15, delete lines 1 through 3.

Page 15, line 11, delete "a relocated casino under section 4.5 of this chapter." and insert **"an inland casino in Vigo County under IC 4-33-6.7."**

Page 16, between lines 1 and 2, begin a new paragraph and insert:

**"(g) This subsection applies to Vigo County. A public question concerning gaming in Vigo County shall be placed on the ballot as described in subsection (c) in the general election held in 2019. The county election board shall place the following question on the ballot:**

**"Shall inland casino gambling be permitted in Vigo County?"."**

Page 16, line 5, delete "chapter." and insert **"chapter or an inland casino in Vigo County operated under IC 4-33-6.7."**

Page 16, delete lines 37 through 42.

Page 17, delete lines 1 through 19, begin a new paragraph and insert:

"SECTION 28. IC 4-33-6.7 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

**Chapter 6.7. Vigo County Casino Operations**

**Sec. 1. (a) If an owner's license is relinquished under IC 4-33-6-4.6, the commission shall create and implement a competitive bid process for awarding the license to operate an inland casino in Vigo County. The commission shall publish details of the competitive bid process on its Internet web site. The commission shall prescribe the form of the application for permission to operate a casino facility under this chapter. The application must include the following information:**

**(1) The name of the applicant.**

**(2) The street address of the applicant's proposed casino.**



(3) A description of the proposed gaming facilities and proposed nongaming amenities, such as lodging facilities, dining facilities, and retail facilities, at the proposed casino.

(4) The amounts that the applicant will invest in both gaming facilities and nongaming amenities at the proposed casino.

(5) The proposed number of gambling games that the applicant seeks permission to operate at the proposed casino.

(6) Evidence that the applicant's proposed casino will do the following:

(A) Enhance the credibility and integrity of gaming in Indiana.

(B) Promote employment and economic development in the area surrounding the proposed casino.

(C) Optimize the collection of wagering tax revenue under this article.

(7) The amount of money that the applicant offers for the license fee.

(b) The commission shall approve an application submitted under this chapter based on the commission's determination of which applicant has submitted the application and bid that best benefits the state of Indiana.

(c) The license fee paid under subsection (a)(7) shall be deposited in the state general fund."

Page 17, delete lines 25 through 42, begin a new paragraph and insert:

"SECTION 29. IC 4-33-12-6, AS AMENDED BY P.L.109-2018, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 6. (a) The department shall place in the state general fund the tax revenue collected under this chapter.

(b) Except as provided by section 8 of this chapter, the treasurer of state shall quarterly pay the following amounts:

(1) Except as provided in section 9(k) of this chapter, thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the quarter shall be paid to:

(A) the city in which the riverboat is ~~docked~~, **located**, if the city:

(i) is located in a county having a population of more than one hundred eleven thousand (111,000) but less than one hundred fifteen thousand (115,000); ~~or~~

(ii) is contiguous to the Ohio River and is the largest city in the county; ~~or~~

(iii) is Terre Haute; and

(B) the county in which the riverboat is ~~docked~~, **located**, if the riverboat is not ~~docked~~ **located** in a city described in clause (A).

(2) Except as provided in section 9(k) of this chapter, thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the quarter shall be paid to the county in which the riverboat is docked. In the case of a county described in subdivision (1)(B), this thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax is in addition to the thirty-three and one-third percent (33 1/3%) received under subdivision (1)(B).

(3) Except as provided in section 9(k) of this chapter, three and thirty-three hundredths percent (3.33%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the quarter shall be paid to the county convention and visitors bureau or promotion fund for the county in which the riverboat is docked.

(4) Except as provided in section 9(k) of this chapter, five percent (5%) of the admissions tax and supplemental wagering tax collected by the licensed owner during a quarter shall be paid to the state fair commission, for use in

any activity that the commission is authorized to carry out under IC 15-13-3.

(5) Except as provided in section 9(k) of this chapter, three and thirty-three hundredths percent (3.33%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the quarter shall be paid to the division of mental health and addiction. The division shall allocate at least twenty-five percent (25%) of the funds derived from the admissions tax to the prevention and treatment of compulsive gambling.

(6) Twenty-one and six hundred sixty-seven thousandths percent (21.667%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the quarter shall be paid to the state general fund."

Delete pages 18 through 20.

Page 21, delete lines 1 through 19.

Page 21, delete lines 24 through 42.

Delete pages 22 through 30.

Page 31, delete lines 1 through 21.

Page 32, line 42, delete "or operating agent".

Page 33, line 4, after "5." insert "(a)".

Page 33, delete line 11, begin a new paragraph and insert:

"(b) The term does not include sports wagering conducted under IC 4-38."

Page 33, line 17, delete "dispensing" and insert "disbursing".

Page 34, delete lines 9 through 42.

Delete pages 35 through 42.

Page 43, delete lines 1 through 21, begin a new paragraph and insert:

"SECTION 41. IC 4-35-7-19, AS ADDED BY P.L.255-2015, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 19. (a) After March 1, 2021, and before June 30, 2021, a licensee may submit a plan to the commission for conducting wagering on table games at the licensee's gambling game facility. The commission shall consider a plan submitted under this subsection within forty-five (45) days of receiving the plan.

(b) In making its determination to authorize wagering on table games, the commission shall consider the potential:

(1) economic benefits;

(2) tax revenue;

(3) number of new jobs; and

(4) capital investments;

that could occur if the commission authorizes wagering on table games based on a plan submitted under subsection (a).

(c) After considering a plan submitted under subsection (a) and the criteria described in subsection (b), The commission may shall authorize wagering on table games at the each licensee's gambling game facility beginning January 1, 2021.

(d) (b) A licensee may not:

(1) install more gambling games than the number of gambling games proposed in the table game plan submitted to the commission; and

(2) offer more than two thousand two hundred (2,200) gambling games as provided under section 11(b) of this chapter."

Page 44, line 25, delete "IC 4-38 at a riverboat." and insert "IC 4-38."

Page 46, delete lines 28 through 31.

Page 46, line 32, delete "9." and insert "8."

Page 46, line 35, delete "10." and insert "9."

Page 46, line 37, delete "11." and insert "10."

Page 46, line 42, delete "12." and insert "11."

Page 47, line 2, delete "13." and insert "12."

Page 47, line 4, delete "14." and insert "13."

Page 47, line 7, delete "15." and insert "14."

Page 47, line 9, delete "16." and insert "15."

Page 47, line 12, delete "17." and insert "16."

Page 47, line 13, delete "18." and insert "17."

Page 47, line 18, delete "19." and insert "**18.**".  
 Page 47, line 22, delete "20." and insert "**19.**".  
 Page 47, line 31, delete "21." and insert "**20.**".  
 Page 47, line 33, delete "22." and insert "**21.**".  
 Page 47, line 35, delete "23." and insert "**22.**".  
 Page 47, line 36, delete "either of the following:".  
 Page 47, line 37, delete "(1) Conducting" and insert "**conducting**".

Page 47, run in lines 36 through 37.  
 Page 47, delete lines 39 through 40.  
 Page 47, line 41, delete "24." and insert "**23.**".  
 Page 48, delete lines 15 through 16.  
 Page 48, line 17, delete "(5)" and insert "**(4)**".  
 Page 48, line 23, delete "(6)" and insert "**(5)**".  
 Page 48, line 25, delete "(7)" and insert "**(6)**".  
 Page 48, line 27, delete "(8)" and insert "**(7)**".  
 Page 48, delete lines 31 through 36.  
 Page 51, line 3, delete "Except as provided in subsection (c), a" and insert "**A**".  
 Page 51, line 9, delete "A".  
 Page 51, delete lines 10 through 13.  
 Page 52, delete lines 2 through 8.  
 Page 52, line 9, delete "11." and insert "**10.**".  
 Page 52, line 12, delete "12." and insert "**11.**".  
 Page 58, between lines 1 and 2, begin a new paragraph and insert:

**"Chapter 10. Miscellaneous Provisions**

**Sec. 1. This chapter does not apply to fees deposited in the sports wagering fund established by IC 4-38-8-2.**

**Sec. 2. As used in this chapter, "sports wagering occurring in Marion County" refers to the following:**

(1) Wagers placed at a licensed facility located in Marion County.

(2) Wagers placed using a mobile device by patrons located in Marion County.

**Sec. 3. Tax revenue attributable to sports wagering occurring in Marion County must be deposited into the housing trust fund established under IC 36-7-15.1-35.5(e) for the purposes of the fund."**

Page 59, delete lines 4 through 34.  
 Page 60, delete lines 16 through 42.  
 Page 61, delete lines 1 through 31.  
 Page 61, line 32, delete "P.L.189-2018," and insert "THE TECHNICAL CORRECTIONS BILL OF THE 2019 GENERAL ASSEMBLY,".

Page 61, line 33, delete "SECTION 172,".  
 Renumber all SECTIONS consecutively.  
 (Reference is to SB 552 as reprinted February 26, 2019.)  
 and when so amended that said bill do pass.

Committee Vote: yeas 12, nays 0.

Smaltz, Chair

Report adopted.

**COMMITTEE REPORT**

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 554, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, delete lines 39 through 42.  
 Delete page 3.  
 Page 4, delete lines 1 through 12.  
 Renumber all SECTIONS consecutively.  
 (Reference is to ESB 554 as printed March 22, 2019.)  
 and when so amended that said bill do pass.  
 Committee Vote: yeas 23, nays 0.

HUSTON, Chair

Report adopted.

**COMMITTEE REPORT**

Mr. Speaker: Your Committee on Public Health, to which was referred Senate Bill 561, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 11, delete "state coroners association" and insert "**State Coroners Association, Indiana Sheriff's Association,**".

Page 4, line 21, delete "a".

(Reference is to SB 561 as reprinted February 12, 2019.)  
 and when so amended that said bill do pass.

Committee Vote: yeas 13, nays 0.

KIRCHHOFFER, Chair

Report adopted.

**COMMITTEE REPORT**

Mr. Speaker: Your Committee on Education, to which was referred Senate Bill 562, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 20-19-2-22.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 22.5. (a) As used in this section, "EDR working group" refers to the education dispute resolution working group established by subsection (b).**

**(b) The state board shall establish the education dispute resolution working group to collaborate and develop recommendations concerning topics described in subsection (g). The EDR working group consists of the following:**

**(1) The following members appointed by the state board:**

**(A) A representative of Indiana Disability Rights, recommended by the organization.**

**(B) A representative of The Arc of Indiana, recommended by the organization.**

**(C) An employee of the department, recommended by the state superintendent of public instruction.**

**(D) A representative of the Indiana Council of Administrators of Special Education (ICASE), recommended by the organization.**

**(E) A representative of the Indiana School Boards Association, recommended by the organization.**

**(F) A representative of the Indiana Association of Public School Superintendents, recommended by the organization.**

**(G) A representative of INSOURCE, recommended by the organization.**

**(H) The member of the state board described in section 2.2(a)(3) of this chapter.**

**(I) The member of the state board described in section 2.2(a)(4) of this chapter.**

**(2) The following two (2) members nominated by one (1) of the representatives described in subdivision (1)(A), (1)(B), (1)(C), or (1)(G) and approved by the majority of the members described in subdivision (1):**

**(A) A parent of a student with a disability.**

**(B) A parent of a student who is not receiving special education services.**

**A member described in this subdivision may not be a current or retired employee of a school corporation or have another affiliation with a school other than having a child attending a school.**

**(c) The state board shall appoint a member described in subsection (b)(1)(H) or (b)(1)(I) to serve as chairperson for the EDR working group. The state board shall provide**

administrative and staffing support for the EDR working group.

(d) The first meeting of the EDR working group shall occur by August 1, 2019, and be convened by the chairperson of the EDR working group. Except for the appointment of the two (2) members described in subsection (b)(2), the affirmative votes of at least six (6) members of the EDR working group are necessary for the EDR working group to take action.

(e) All EDR working group meetings shall be open to the public.

(f) The department shall prepare an initial report for the EDR working group's consideration at its first meeting of readily obtainable information related to the cost of educational disputes, including but not limited to the cost of hearing officers serving in the capacity of hearing officers or mediators pursuant to 511 IAC 7.

(g) On or before November 1, 2019, the EDR working group shall study and make recommendations to the department, the state board, and, in an electronic format under IC 5-14-6, the general assembly regarding the following topics or other state education laws:

(1) The complaint and investigation requirements set forth in 511 IAC 7-45-1 that could reduce costs to school corporations and parents of students with disabilities.

(2) The recruitment, training, and payment of administrative law judges or hearing officers.

(3) A system of access to low cost legal advocacy regarding educational disputes that encourages efficient resolution of disputes and does not incentivize protraction.

(4) Implications to the receipt of federal funding regarding changes made to 511 IAC 7.

(5) Information and communication strategies to parents of students with disabilities and school corporations for resolving disputes concerning special education issues.

(6) Patterns of complaints that emerge regarding special education rights and services, in order for the department to develop strategies to better resolve issues that lead to a particular pattern of complaints.

(7) Appropriateness of nondisclosure agreements in settlements involving special education and public schools.

(8) Whether the department shall establish a special education board of appeals to review administrative hearings or findings.

(9) Whether a dispute resolution ombudsman within the department would reduce costs relating to legal advocacy and facilitate more efficient resolution of disputes.

(h) In developing its recommendations under subsection (g), the EDR working group shall consider:

(1) not deterring legitimate complaints;

(2) successful approaches from other states;

(3) a process to develop a statewide or regional education dispute resolution ombudsmen concept to facilitate efficient resolution of disputes;

(4) administrative law judge (including independent hearing officer) recruitment, training, and payment; and

(5) ensuring that recommendations made by the EDR working group are consistent with cooperative federalism.

The EDR working group shall consider any opinions rendered by the United States Department of Education.

(i) This section expires December 31, 2020.

SECTION 2. IC 20-19-3-20.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 20.5. Not later**

than January 1, 2020, the department shall ensure that all mediators, administrative law judges, hearing officers, and other appointees, employees, and contractors who mediate or adjudicate disputes involving educational entities through the department are effectively trained to serve as both mediators and adjudicators. After December 31, 2019, all mediators, administrative law judges, hearing officers, and other appointees, employees, and contractors who mediate or adjudicate disputes involving educational entities through the department must commit to serve as both mediators and adjudicators of disputes involving educational entities."

Page 2, line 30, after "years." insert "The teacher preparation program must also provide underlying data, as determined by the department, used as part of calculating the teacher preparation program's retention rates."

Page 4, line 18, delete "IC 20-28-5-22" and insert "IC 20-28-5-22.4".

Page 4, line 20, delete "22." and insert "22.4".

Page 4, after line 41, begin a new paragraph and insert:

"SECTION 5. IC 34-13-3.5-8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 8. (a)** For purposes of this section, "conflict of interest" is defined as being a member of the governing body for, an agent of, or otherwise having a personal pecuniary interest in a facility, school, service, or product sought as a remedy in the lawsuit or administrative proceeding identified in this section. A personal pecuniary interest does not include a family relationship other than a spouse or dependent being a member of the governing body or an agent of a facility, school, service, or product sought as a remedy in the lawsuit or administrative proceeding identified in this section.

(b) An attorney or other advocate for an individual or entity who initiates a lawsuit or administrative proceeding against a public school or a nonpublic school is prohibited from representing the individual or entity without first disclosing in writing to the:

(1) attorney's or advocate's client; and

(2) court, administrative law judge, or hearing officer; any conflict of interest the attorney or advocate has in representing the individual or entity.

(c) The written disclosure required in subsection (b) is required to be provided only once in any lawsuit or proceeding, even if there are successive tiers to the appellate or administrative process.

(d) Failure to comply with the requirement of this section shall result in the violating attorney or advocate paying not less than five percent (5%) of attorney's fees, court costs, and other reasonable expenses of litigation incurred by the public or nonpublic school.

SECTION 3. An emergency is declared for this act."

Renumber all SECTIONS consecutively.

(Reference is to SB 562 as printed February 22, 2019.)

and when so amended that said bill do pass.

Committee Vote: yeas 12, nays 0.

Behning, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Health, to which was referred Senate Bill 586, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 5, delete lines 5 through 6.

Page 5, line 7, delete "(17)" and insert "(16)".

Page 5, line 12, delete "(18)" and insert "(17)".

Page 6, line 24, strike "osteopathy," and insert "**osteopathic medicine**,".

Page 6, line 33, strike "osteopathy," and insert "**osteopathic medicine**,".

Page 7, line 8, strike "osteopath," and insert "**osteopathic physician**,".

Page 7, line 9, strike "osteopath," and insert "**osteopathic physician**,".

Page 8, delete lines 27 through 30.

Page 8, line 31, delete "(5)" and insert "**(4)**".

Page 8, line 39, delete "(6)" and insert "**(5)**".

Page 9, line 4, delete "(7)" and insert "**(6)**".

Page 9, line 12, delete "(8)" and insert "**(7)**".

Page 9, line 14, delete "(5), (6)," and insert "**(4), (5), or (6)**".

Page 9, delete line 15.

Page 9, line 22, delete "three" and insert "Three".

Page 9, line 22, reset in roman "(3)".

Page 9, line 22, delete "Five (5)".

(Reference is to SB 586 as printed February 15, 2019.)

and when so amended that said bill do pass.

Committee Vote: yeas 13, nays 0.

Kirchhofer, Chair

Report adopted.

#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Education, to which was referred Senate Bill 607, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, line 35, delete "in".

Page 2, delete lines 41 through 42.

Delete page 3.

Page 4, delete lines 1 through 38.

Page 5, delete lines 19 through 32, begin a new paragraph and insert:

**"Sec. 5. As used in this chapter, "graduation rate" means the result of STEP TWO of the following formula, expressed as a percentage:**

**STEP ONE: Determine the total graduates of a cohort who:**

**(A) enrolled in the program before July 1 of the state fiscal year that precedes the immediately preceding state fiscal year; and**

**(B) graduated during the immediately preceding state fiscal year;**

**for whom an approved eligible provider received reimbursement under this chapter.**

**STEP TWO: Determine the result of:**

**(A) the STEP ONE amount; divided by**

**(B) the total number of students described in clause (A) of STEP ONE for whom the approved eligible provider received reimbursement under this chapter."**

Page 5, delete lines 40 through 42.

Page 6, delete lines 1 through 16

Page 6, line 17, delete "9." and insert "**8**".

Page 7, line 17, delete "10." and insert "**9**".

Page 7, line 23, delete "11." and insert "**10**".

Page 7, line 27, delete "15" and insert "**14**".

Page 7, line 28, delete "12." and insert "**11**".

Page 8, line 7, after "than" insert "**six thousand seven hundred fifty dollars (\$6,750)**".

Page 8, delete line 8.

Page 8, line 9, delete "13." and insert "**12**".

Page 8, line 22, delete "12(a)(3) through 12(a)(5)" and insert "**11(a)(3) through 11(a)(5)**".

Page 9, line 37, delete "at risk" and insert "**at-risk**".

Page 9, line 42, delete "14." and insert "**13**".

Page 10, line 9, delete "15." and insert "**14**".

Page 10, line 12, delete "14" and insert "**13**".

Page 10, line 23, delete "16." and insert "**15**".

Page 10, line 27, delete "17." and insert "**16**".

Page 10, line 36, delete "18." and insert "**17**".

Renumber all SECTIONS consecutively.

(Reference is to SB 607 as reprinted February 22, 2019.)

and when so amended that said bill do pass.

Committee Vote: yeas 12, nays 0.

Behning, Chair

Report adopted.

#### ENROLLED ACTS SIGNED

The Speaker announced that he had signed House Enrolled Acts 1005, 1014, 1019, 1029, 1051, 1053, 1057, 1060, 1075, 1080, 1084, 1094, 1280, 1295, 1296, 1345, 1440, 1492, 1500, 1605, 1613 and 1411 on March 28.

#### ENROLLED ACTS SIGNED

The Speaker announced that he had signed Senate Enrolled Acts 271 and 405 on March 28.

#### OTHER BUSINESS ON THE SPEAKER'S TABLE

##### Referrals to Ways and Means

The Speaker announced, pursuant to House Rule 127, that Engrossed Senate Bills 498 and 552 had been referred to the Committee on Ways and Means.

##### HOUSE MOTION

Mr. Speaker: I move that Representative Huston be added as coauthor of House Bill 1158.

MILLER

Motion prevailed.

##### HOUSE MOTION

Mr. Speaker: I move that Representative Porter be added as cosponsor of Senate Concurrent Resolution 54.

KIRCHHOFFER

Motion prevailed.

##### HOUSE MOTION

Mr. Speaker: I move that Representative Lauer be added as cosponsor of Engrossed Senate Bill 1.

MAHAN

Motion prevailed.

##### HOUSE MOTION

Mr. Speaker: I move that Representative Abbott be added as cosponsor of Engrossed Senate Bill 132.

BURTON

Motion prevailed.

##### HOUSE MOTION

Mr. Speaker: I move that Representative Speedy be added as cosponsor of Engrossed Senate Bill 172.

FRYE

Motion prevailed.

##### HOUSE MOTION

Mr. Speaker: I move that Representative Bartels be added as cosponsor of Engrossed Senate Bill 186.

MCNAMARA

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Stutzman be added as cosponsor of Engrossed Senate Bill 373.

WESCO

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Jordan be added as cosponsor of Engrossed Senate Bill 438.

BEHNING

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Macer be added as cosponsor of Engrossed Senate Bill 491.

FRYE

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Stutzman be added as cosponsor of Engrossed Senate Bill 535.

DAVISSON

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Jordan be added as cosponsor of Engrossed Senate Bill 606.

COOK

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Huston be added as cosponsor of Engrossed Senate Bill 613.

LEHMAN

Motion prevailed.

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the Senate has concurred in the House amendments to Engrossed Senate Bills 4, 512 and 551.

JENNIFER L. MERTZ

Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the Senate has passed Engrossed House Bills 1086, 1305, 1311, 1397, 1402 and 1405 with amendments and the same are herewith returned to the House for concurrence.

JENNIFER L. MERTZ

Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the Senate has passed, without amendments, Engrossed House Bills 1053, 1411, 1605 and 1613 and the same are herewith returned to the House.

JENNIFER L. MERTZ

Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the Senate has passed Senate Concurrent Resolutions 43 and 54 and the same are herewith transmitted to the House for further action.

JENNIFER L. MERTZ

Principal Secretary of the Senate

Pursuant to House Rule 60, committee meetings were announced.

On the motion of Representative Judy, the House adjourned at 12:08 p.m., this twenty-eighth day of March, 2018, until Monday, April 1, 2018, at 1:30 p.m.

BRIAN C. BOSMA

Speaker of the House of Representatives

M. CAROLINE SPOTTS

Principal Clerk of the House of Representatives